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Regulations

TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 18—WAR SERVICE REGULATIONS

APPOINTMENT, RELEASE FROM GOVERNMENT EMPLOYMENT, AMENDMENTS

Section 18.5 *Appointment* (7 F.R. 7723, 8007) and § 18.10 *Release from government employment* issued, as amended, on September 26, 1942 (7 F.R. 7723) are amended as follows:

§ 18.5 *Appointment*. * * *

(e) *Persons employed in private enterprises taken over by Federal agencies.* Any person holding a position in a private enterprise which is taken over by the Federal government during the present war may be given a war service appointment by the Federal agency taking over such enterprise. All appointments made under this paragraph shall be reported immediately to the Commission. No person given a war service appointment under this paragraph shall acquire a classified civil service status unless at the end of the war the position occupied by him becomes a permanent Federal position and he is at that time the incumbent thereof. For the duration of the war and for six months thereafter the provisions of § 2.6 of this chapter are hereby suspended in so far as they relate to persons occupying positions in private enterprises which are taken over by Federal agencies.

§ 18.10 *Release from government employment*. * * *

(d) *Consent for reappointment, reinstatement and reemployment.* No department or agency will effect the transfer or the appointment, reappointment, reinstatement, or reemployment within thirty days of separation from the service of any employee or former employee, as the case may be, of another department or agency without the express prior approval of the Commission.

(E.O. 9063, 7 F.R. 1075)

By the United States Civil Service Commission.

[SEAL]

H. B. MITCHELL,
President.

APRIL 1, 1943.

[F. R. Doc. 43-5380; Filed, April 6, 1943;
12:08 p. m.]

TITLE 25—INDIANS

Chapter I—Office of Indian Affairs

Subchapter L—Irrigation Projects, Operation and Maintenance

PART 130—ORDERS FIXING OPERATION AND MAINTENANCE CHARGES

AHTANUM INDIAN IRRIGATION PROJECT, WASHINGTON

FEBRUARY 19, 1943.

This order consisting of §§ 130.1 to 130.5a, inclusive, as amended by the Assistant Secretary of the Interior on November 13, 1940 (5 F.R. 4676), is hereby further amended by modifying § 130.1 to read as follows:

§ 130.1 *Charges.* Pursuant to the provisions of the Acts of August 1, 1914 and March 7, 1928 (38 Stat. 583 and 45 Stat. 120; 25 U.S.C. 385, 387), the operation and maintenance charges on lands of the Ahtanum Indian Irrigation Project, Yakima Indian Reservation, Washington, are hereby fixed, until further notice, at \$1.00 per acre per annum for each irrigable acre of land to which water can be delivered from the project works.

(36 Stat. 583, 45 Stat. 210; 25 U.S.C., 385, 387)

[SEAL]

OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-5351; Filed, April 6, 1943;
10:19 a. m.]

PART 130—ORDERS FIXING OPERATION AND MAINTENANCE CHARGES

COLORADO RIVER INDIAN IRRIGATION PROJECT, ARIZONA

FEBRUARY 18, 1943.

This order consisting of §§ 130.6 to 130.8b, inclusive, as amended by the As-

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Assistant Secretary of the Interior on January 15, 1941 (6 F.R. 622) is hereby further amended by modifying § 130.6 to read as follows:

§ 130.6 *Basic water charges.* Pursuant to the provisions of the Acts of August 1, 1914, and March 7, 1928 (38 Stat. 583, 45 Stat. 210; 25 U.S.C. 385, 387), the annual basic charge against the land to which water can be delivered, under the Colorado River Indian Irrigation Project in Arizona, for the operation and maintenance of that project, is hereby

fixed until further notice at \$4.50 per acre, for the delivery of not to exceed 3 acre-feet of water per acre per annum, except in instances where arrangements may be made with the approval of the superintendent for planting certain alkali tracts to rice with a view to reclaiming the lands. In such instances, water may be delivered at the rate of \$2.00 per acre per annum for the delivery of 3 acre-feet of water per acre: *Provided*, That water shall not be furnished at this rate for more than two successive seasons.

(38 Stat. 583, 45 Stat. 210; 25 U.S.C. 385, 387)

[SEAL]

OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-5352; Filed, April 6, 1943; 10:18 a. m.]

PART 130—ORDERS FIXING OPERATION AND MAINTENANCE CHARGES

FORT PECK INDIAN IRRIGATION PROJECT,
MONTANA

MARCH 9, 1943.

This order consisting of §§ 130.38 to 130.40, inclusive, as amended by the Acting Assistant Secretary of the Interior on June 24, 1940 (5 F.R. 2543) is hereby further amended by modifying §§ 130.38 and 130.39 to read as follows:

§ 130.38 *Charges.* Pursuant to the Acts of August 1, 1914 and May 7, 1928 (38 Stat. 583, 45 Stat. 210; 25 U.S.C. 385, 387) and the Act of May 18, 1916 (39 Stat. 142), irrigation water will be furnished on the Fort Peck Indian Irrigation Project, Montana, for the calendar year 1943 and each year thereafter until further notice upon the rates and conditions hereinafter set forth.

(a) On the Poplar River Unit and that part of the Big Porcupine Unit not served by the Wiota Pumping Plant, water when available will be furnished upon approved application during each irrigation season at a flat rate of \$1.00 per acre per annum for all irrigable lands included in the farm unit or allotment described in the application, whether water is used or not.

(b) On that part of the Big Porcupine Unit that is under the service area of the Big Porcupine or Wiota Pumping Plant, water when available will be furnished to all irrigable non-Indian lands and to all Indian owned allotments leased to non-Indians, to which delivery of water can be made, at a minimum rate of \$1.00 per acre per annum. Payment of the minimum rate entitles the water user to the delivery of one acre-foot of water per acre of irrigable land included in each farm unit or allotment. Any additional water delivered shall be charged for at the rate of \$1.00 per acre-foot or fraction thereof.

(c) For Indian land farmed by the Indian owner or leased and farmed by Indians, under the part of the Big Porcupine Unit that is within the service area of the Wiota Pumping Plant, water when available will be furnished at the minimum rate of \$1.00 per acre per annum for the entire irrigable area included in the allotment for which ap-

plication for water delivery is filed. Payment of the minimum rate entitles the Indian water user to the delivery of one acre-foot of water per acre included in the allotment. Any additional water delivered shall be charged for at the rate of \$1.00 per acre-foot or fraction thereof.

(d) On the Frazer-Wolf Point Unit (comprising all irrigable lands supplied with water from the Little Porcupine Reservoir and the Fraser Pumping Plant) water when available will be furnished at a minimum rate of \$1.00 per acre per annum for non-Indian owned farm units or former Indian allotments, which are under the constructed works (whether subjugated or not). Water when available will be furnished at a like minimum rate for the irrigable area of all subjugated Indian owned allotments under the constructed works. This minimum rate shall entitle the water user to the delivery of one acre-foot of water per irrigable acre per annum. For additional water the rate shall be \$1.00 per acre-foot or fraction thereof.

(e) For all Indian owned land in the Frazer-Wolf Point Unit, not subjugated but to which water can be delivered, water will be furnished on an application basis at a minimum rate of \$1.00 per acre for the entire irrigable area included in the allotment for which an application is filed, whether water is used or not, and payment of this charge shall entitle the water user to the delivery of one acre-foot of water per acre per annum as covered by the application. Additional water may be delivered to the allotment at the rate of \$1.00 per acre-foot or fraction thereof.

§ 130.39 *Payment.* The flat rate and the minimum charges fixed in § 130.38 of this part shall become due and payable on April 1 of each calendar year. The charges for excess water delivered during any irrigation season shall be included in the bill for the ensuing season and shall be due and payable on April 1 following the season in which the excess water is delivered, except in the case of excess water deliveries to lessees of Indian lands where payment is required in advance of the delivery of water.

No water shall be delivered to any lands until all charges shall have been paid except in the case of Indian trust lands farmed by Indians to which water may be delivered upon certification by the superintendent of the reservation that satisfactory written arrangements have been made providing for the payment of such charges from the proceeds of the crops or from proceeds received in payment for labor performed by the water user on the project works. Copies of such certificates shall be forwarded to the Commissioner of Indian Affairs and shall be subject to rejection or modification upon review. Any unpaid assessments, in instances where the superintendent has certified the Indian owner is financially unable to pay the charges, shall be entered on the accounts as a lien against the land but without penalty for delinquency.

To all charges assessed against lands in non-Indian ownership and Indian

lands under lease to non-Indian lessees which are not paid on or before July 1 of each year there shall be added a penalty of one-half of one per cent per month or fraction thereof from the due date, April 1, so long as the delinquency continues.

(38 Stat. 583, 25 U.S.C. 385, 39 Stat. 142, 45 Stat. 210; 25 U.S.C. 387)

[SEAL] OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-5353; Filed, April 6, 1943;
10:19 a. m.]

PART 130—ORDERS FIXING OPERATION AND MAINTENANCE CHARGES

UINTAH INDIAN IRRIGATION PROJECT, UTAH

MARCH 1, 1943.

This order as amended by the Assistant Secretary of the Interior on March 25, 1941 (6 F.R. 1783), is further amended by modifying § 130.77 thereof to read as follows:

§ 130.77 *Basic water charges.* Pursuant to the provisions of the Acts of June 21, 1906 (34 Stat. 375) and March 7, 1928 (45 Stat. 210, 25 U.S.C. 387), the reimbursable costs expended in the operation and maintenance of the Uintah Indian Irrigation Project, Utah, are apportioned on a per acre basis against the irrigable lands of all units of the project and for the calendar year 1943, and each succeeding year until further order, there shall be collected from each acre of irrigable land to which water can be delivered from the constructed works, a uniform basic charge of \$0.85 per acre per annum, where not otherwise established by contract, and with the exception of small tracts of land, containing 15 acres or less in non-contiguous ownership, which is covered in § 130.77a, Part 130.

(34 Stat. 375, 45 Stat. 210; 25 U.S.C. 387)

[SEAL] OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-5354; Filed, April 6, 1943;
10:19 a. m.]

PART 130—ORDERS FIXING OPERATION AND MAINTENANCE CHARGES

WALKER RIVER INDIAN IRRIGATION PROJECT, NEVADA

MARCH 1, 1943.

This order as approved by the First Assistant Secretary of the Interior on January 6, 1933 (25 CFR §§ 130.83 to 130.85, inclusive), is hereby amended to read as follows:

§ 130.83 *Charges.* Pursuant to the provisions of the Acts of August 1, 1914 and March 7, 1928 (38 Stat. 583, 45 Stat. 210; 25 U.S.C. 385, 387), the reimbursable cost of operating and maintaining the Walker River Indian Irrigation Project, Nevada, is apportioned on a per acre basis against the irrigable lands of the project and for the calendar year 1943, and each succeeding year until further order, there shall be collected, as a par-

tial reimbursement of such cost, from each acre of irrigable land to which water can be delivered through the constructed works of the project, a charge of \$0.50 per acre per annum against lands in Indian ownership, not under lease to a non-Indian, and \$1.25 per acre per annum against lands in non-Indian ownership and lands in Indian ownership under lease to a non-Indian lessee.

§ 130.84 *Payment.* The annual charges fixed in § 130.83 of this part shall become due on April 1 of each year and are payable on or before that date. The delivery of water may be refused to tracts of land for which the charges are not paid when due unless arrangements shall have been made as hereafter provided. Where an Indian owner of land under a trust patent or a fee patent, not under lease to a non-Indian, is financially unable to pay the charges from the proceeds of the crops, or from the proceeds of labor performed on the project works, or from any other source, the delivery of water may be continued if a written certificate be issued by the superintendent that such Indian is financially unable to pay his charges. Copies of such certificates shall be forwarded to the Commissioner of Indian Affairs and shall be subject to rejection or modification upon review. In such cases the charges shall be entered on the accounts and will stand as a first lien against the lands until paid but without penalty for delinquency. To all charges assessed against lands in non-Indian ownership and lands in Indian ownership under lease to a non-Indian lessee there shall be added a penalty of one-half of one per cent per month or fraction thereof, from the due date, if not paid on or before July 1 following the due date.

§ 130.85 *Water users responsible for water after delivery.* It is the duty of the Indian Irrigation Service to furnish available water for beneficial irrigation use only. It is the duty of all water users of the project to aid in the prevention of the waste of water and of damage to adjacent lands. The water users are responsible for the water after it has been delivered to their lands, and are required to have their field ditches of proper capacity and in suitable condition for the use of economical heads of water.

(38 Stat. 583, 45 Stat. 210; 25 U.S.C., 385, 387)

[SEAL] OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-5355; Filed, April 6, 1943;
10:19 a. m.]

PART 130—ORDERS FIXING OPERATION AND MAINTENANCE CHARGES

WAPATO INDIAN IRRIGATION PROJECT, WASHINGTON

FEBRUARY 19, 1943.

This order consisting of §§ 130.86 to 130.94, inclusive, as amended by the Assistant Secretary of the Interior on November 15, 1940 (5 F.R. 4860) is hereby further amended by modifying § 130.86 to read as follows:

§ 130.86 *Charges.* Pursuant to the provisions of the Acts of August 1, 1914 and March 7, 1928 (38 Stat. 583, 45 Stat. 210; 25 U.S.C. 385, 387), the operation and maintenance charges on assessable lands under the Wapato Indian Irrigation Project, Yakima Indian Reservation, Washington, for each calendar year, until further notice, are hereby fixed as follows:

(a) *Minimum charges.* For all tracts in noncontiguous single ownership, \$5.00.

(b) *Flat rate.* Upon all farm units or tracts, for each assessable acre, \$1.50.

(c) *Storage operation and maintenance.* For all lands with a storage water right, known as "B" lands, in addition to other charges per acre, 20¢.

(38 Stat. 583, 39 Stat. 154, 45 Stat. 210; 25 U.S.C., 385, 387)

[SEAL]

OSCAR L. CHAPMAN,
Assistant Secretary.

[F. R. Doc. 43-5356; Filed, April 6, 1943;
10:19 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess Profits Taxes

[T.D. 5254]

PART 30—REGULATIONS UNDER THE EXCESS PROFITS ACT OF 1940

POST-WAR REFUND OF EXCESS PROFITS TAX AND CREDIT FOR DEBT RETIREMENT

In order to conform Regulations 109 [Part 30, Title 26, Code of Federal Regulations, 1941 Sup.] to section 250 of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended by inserting at the end thereof the following:

SEC. 250. POST-WAR REFUND OF EXCESS PROFITS TAX. (Revenue Act of 1942.)

Subchapter E of Chapter 2 is amended by inserting at the end thereof the following new Part:

PART III—POST WAR REFUND OF EXCESS PROFITS TAX

SEC. 780. POST-WAR REFUND OF EXCESS PROFITS TAX.

(a) *In general.* The Secretary of the Treasury is authorized and directed to establish a credit to the account of each taxpayer subject to the tax imposed under this subchapter, for each taxable year ending after December 31, 1941 (except in the case of a taxable year beginning in 1941 and ending before July 1, 1942), and not beginning after the date of cessation of hostilities in the present war, of an amount equal to 10 per centum of the tax imposed under this subchapter for each such taxable year. For the purposes of this part, in the case of a taxpayer whose tax is determined under section 710 (a) (3), the term "tax imposed under this subchapter" means the excess of the tax imposed by such section 710 (a) (3) over the tax that would be imposed if such section 710 (a) (3) were not applicable.

(b) *Application of credit to purchase of bonds.* Within three months after the payment of the amount of the excess profits tax shown on the return for a taxable year to which subsection (a) applies, if the payment is made before three months before the date of maturity of bonds for such year under sub-

section (c), there shall be issued to and in the name of the taxpayer bonds of the United States in an aggregate amount equal to 10 per centum of the tax paid in respect of which a credit is provided under subsection (a), and the credit established under subsection (a) for such taxable year is hereby made available for the purchase of such bonds.

(c) *Terms and maturity of bonds.* The bonds provided for in subsection (a) shall be issued under the authority and subject to the provisions of the Second Liberty Bond Act, as amended, and the purposes for which bonds may be issued under such Act are extended to include the purposes for which bonds are required to be issued under this section. Such bonds shall bear no interest, shall be nonnegotiable, and shall not be transferable by sale, exchange, assignment, pledge, hypothecation, or otherwise, on or before the date of cessation of hostilities in the present war, but after said date, such bonds shall be negotiable, and may be sold, exchanged, pledged, assigned, hypothecated, or otherwise transferred, without restriction, and shall be redeemable, (at the option of the United States) in whole or in part upon three months' notice. Such bonds for any taxable year to which this section applies shall mature on the last day of that calendar year, beginning after the date of cessation of hostilities in the present war, which is shown in the following table to be applicable to such bonds for such year:

Bonds purchased with the credit for any taxable year beginning—	Calendar year (beginning after cessation of hostilities) on last day of which bonds mature
Within the calendar year 1941 or 1942.....	2nd
Within the calendar year 1943.....	3rd
Within the calendar year 1944.....	4th
After December 31, 1944.....	5th

(d) *Exemption of proceeds from tax.* The proceeds of any such bond upon redemption shall not be included in gross income.

(e) *Date of cessation of hostilities in the present war.* As used in this section, the term "date of cessation of hostilities in the present war" means the date on which hostilities in the present war between the United States and the governments of Germany, Japan, and Italy cease, as fixed by proclamation of the President or by concurrent resolution of the two Houses of Congress, whichever date is earlier, or in case the hostilities between the United States and such governments do not cease at the same time, such date as may be so fixed as an appropriate date for the purposes of this section.

§ 30.780-1 Post-war refund of excess profits tax—(a) In general.

Section 780 (a) authorizes and directs the Secretary to establish a post-war credit, for each taxable year specified in such section, to the account of each taxpayer subject to excess profits tax. The taxable years so specified are those ending after December 31, 1941, which begin on or before the "date of cessation of hostilities in the present war," as defined in section 780 (e). However, any taxable year which began in 1941 and ended before July 1, 1942, is excluded.

The post-war credit accounts of taxpayers subject to excess profits tax shall be maintained by the Commissioner of Internal Revenue.

Subject to the limitations prescribed in section 781 (d) (see § 30.781-1 (b)), the post-war credit of a taxpayer for a taxable year is an amount equal to 10 per cent of the excess profits tax imposed upon the taxpayer for such year. For

such purpose the tax imposed is the amount of tax determined under subchapter E of chapter 2 prior to (1) any credit under section 131, as made applicable by section 729, for tax paid or accrued to a foreign country or possession of the United States, (2) any credit for debt retirement under section 783, and (3) any adjustment under section 734 on account of position inconsistent with prior income tax liability; except that for such purpose, in the case of a taxable year which began in 1941 and ended after June 30, 1942 (with respect to which section 710 (a) (3) is therefore applicable), the tax imposed is the excess of the amount of tax determined under section 710 (a) (3) prior to any such credit or adjustment over the tax that would be determined prior to any such credit or adjustment if section 710 (a) (3) were not applicable. If it is determined, in the case of any taxpayer with respect to any taxable year, that constructive average base period net income should be used pursuant to section 722 in computing its tax, the tax imposed, for the purpose of the post-war credit for such year, is the amount determined pursuant to the preceding sentence after the determination pursuant to such section. But in such case, pending the final determination of the tax pursuant to section 722, the tax imposed shall, for such purpose, be tentatively considered as an amount determined without regard to the determination under section 722, minus the amount, if any, by which the tax payable at the time prescribed for payment is reduced under section 710 (a) (5) (relating to deferment of payment of tax in case of claim under section 722). For the purpose of the post-war credit, the tax imposed does not include any interest, penalty, additional amount, or addition to the tax.

For provisions relating to reduction of the post-war credit on account of the allowance of a credit for debt retirement, see section 783 (c) and § 30.783-1 (c).

(b) *Bonds.* Section 780 (b) relates to the application of the post-war credit to the purchase of bonds of the United States. Section 780 (c) relates to the terms and maturity of such bonds. The Commissioner of Internal Revenue shall certify to the Secretary statements of the amounts of post-war credit when such amounts are determined. The issuance, transfer, and redemption of bonds, and other matters relating to the bonds (as distinguished from the determination and adjustment of amounts of post-war credits and the maintenance of post-war credit accounts), are within the jurisdiction of the Secretary to be handled through the office of the Commissioner of the Public Debt, not the Commissioner of Internal Revenue.

For provisions relating to reduction of the amount of bonds on account of the allowance of a credit for debt retirement, see section 783 (c) and § 30.783-1 (c).

(c) *Exemption of proceeds of bonds from tax.* The proceeds of bonds upon redemption which are issued under section 780 shall not be included in gross income.

SEC. 250. POST-WAR REFUND OF EXCESS PROFITS TAX. (Revenue Act of 1942.)

Subchapter E of Chapter 2 is amended by inserting at the end thereof the following new Part:

SEC. 781. SPECIAL RULES FOR APPLICATION OF SECTION 780.

(a) *Effect of deficiencies.* If a deficiency in respect of the excess profits tax for any taxable year for which a credit is provided in section 780 (a) is paid by the taxpayer before three months before the date of maturity of the bonds for such year, an amount of such credit equal to 10 per centum of the excess of the tax imposed by this subchapter on the basis of which the deficiency was determined, over the tax imposed by this subchapter as previously computed and paid shall be available, as provided in section 780 (b), for the purchase of bonds as provided under such section, and there shall be issued to the taxpayer bonds under such section in an amount equal to such excess and with the same maturity as in the case of bonds issued with respect to the taxable year with respect to which the deficiency is determined.

(b) *Effect of refunds.* If an overpayment of the tax imposed by this subchapter for any taxable year for which a credit is provided in section 780 (a) is refunded or credited to the taxpayer under the internal revenue laws, the credit, if any, provided in such section then existing in favor of the taxpayer shall be reduced by an amount equal to 10 per centum of the excess of the tax imposed by this subchapter on the basis of which such tax (in respect of which the internal revenue refund or credit was made) was previously computed and paid, over the tax imposed by this subchapter as determined in connection with the determination of the amount of the overpayment. In such a case, if such credit provided in section 780 (a) is less than the amount by which it is required to be reduced, or if there is no such credit then existing in favor of the taxpayer, the excess of such amount over the amount of such credit, if any, shall be carried forward as a charge against the taxpayer to be applied in reduction of a subsequent credit under section 780 (a); and if no such subsequent credit is made in favor of the taxpayer, the amount of such charge (without interest) shall be paid by the taxpayer to the United States or the amount of bonds previously issued to the taxpayer under section 780 (b) shall be adjusted on account of such charge.

(c) *Tax payments after cut-off date.* In the case of a payment of the tax imposed by this subchapter shown on the return for any taxable year for which a credit is provided in section 780 (a), or the payment of a deficiency in respect of such tax for any such taxable year, after the date prescribed in section 780 (b) or 781 (a) but before the date of maturity of the bonds with respect to such taxable year under section 780 (c), the amount of the credit under section 780 (a) for such taxable year attributable to such payment shall, so far as practicable, be available, as provided in section 780 (b), for the purchase of bonds as provided under such section, and, so far as practicable, there shall be issued to the taxpayer bonds under such section with the same maturity as bonds issued with respect to such taxable year. To the extent that it is not practicable to issue bonds against such amount of the credit, the taxpayer shall be paid in cash. In case after the date of maturity of the bonds of any taxable year under section 780 (c) there is any credit under section 780 (a) remaining in favor of the taxpayer, attributable to such year, such remainder shall be paid to the taxpayer in cash. No amount of any payment made under this subsection to a taxpayer shall be included in gross income.

(d) *Limitation.* The credit under section 780 (a) for any taxable year shall not be

greater than the excess of the amount of the tax paid under this subchapter to the United States (and not credited or refunded under the internal revenue laws) in respect of such year over the amount of tax which would be payable to the United States if the excess profits tax rate were 81 per centum, or if the limitation of section 710 is applicable if the amount determined under such section were reduced by 10 per centum.

SEC. 782. REGULATIONS.

The Secretary of the Treasury is authorized to prescribe, from time to time, such rules and regulations as may be necessary to carry out the preceding provisions of this Part.

§ 30.781-1 Special rules for application of section 780—(a) Deficiencies; refunds and credits of overpayments. In case a deficiency is paid by the taxpayer, or an overpayment is refunded or credited to the taxpayer, for any taxable year to which section 780 (a) applies, appropriate adjustments will be made in the post-war credit account of the taxpayer. In such case, whenever the amount of bonds should be increased or reduced, the Commissioner of Internal Revenue shall certify the status of the account to the Secretary in order that appropriate adjustments may be made in the amount of bonds. Collection from a taxpayer under section 781 (b) of the amount by which charges (arising by reason of a refund or credit of an overpayment) exceed the amount of the post-war credit of the taxpayer, and payment to a taxpayer under section 781 (c) of amounts of any outstanding post-war credit against which bonds have not been issued, shall be made by the Commissioner of Internal Revenue. Such payments to taxpayers under section 781 (c) shall not be included in gross income.

(b) *Limitations on amount of post-war credit.* The post-war credit provided for in section 780 (a) (see § 30.780-1 (a)) is subject to the limitations set forth in section 781 (d). The limitations operate in certain cases in which the taxpayer takes a credit against excess profits tax, pursuant to section 131, as made applicable by section 729, for tax paid or accrued to a foreign country or United States possession. They operate also to eliminate or reduce the post-war credit in case the excess profits tax is not paid, or is not paid in full, and in certain cases in which the excess profits tax is reduced by an adjustment under section 734 on account of position inconsistent with prior income tax liability (as, for example, if the amount of such reduction exceeds the amount of excess profits tax that would be payable if the excess profits tax rate were 81 percent). The limitations are as follows:

(1) The post-war credit is provided only with respect to excess profits tax paid (and not credited or refunded under the internal revenue laws). (See examples (1) and (4), below.)

(2) The post-war credit for any taxable year, other than a taxable year to which section 710 (a) (1) (B) or section 710 (a) (3) is applicable, shall not be greater than the excess of the excess profits tax paid over the amount which would be payable if the excess profits tax rate were 81 percent. (See examples (1) and (2), below.)

(3) In the case of any taxable year to which section 710 (a) (1) (B) is applicable (limiting excess profits tax to an amount which, when added to normal tax and surtax, equals 80 percent of corporation surtax net income before the credit for income subject to excess profits tax provided in section 26 (e)), other than a taxable year to which section 710 (a) (3) is also applicable, the post-war credit for such year shall not be greater than the excess of the excess profits tax paid over the amount which would be payable if the amount determined under section 710 (a) (1) (B) were reduced by 10 percent. (See example (3), below.)

(4) In the case of any taxable year to which section 710 (a) (3) is applicable (that is, a taxable year which began in 1941 and ended after June 30, 1942), the post-war credit for such year shall not be greater than the excess of the excess profits tax paid over an amount equal to the sum of the following: (i) the excess profits tax which would be payable if section 710 (a) (3) were not applicable, and (ii) 90 percent of the excess of the excess profits tax payable over the amount that would be payable if section 710 (a) (3) were not applicable. (See example (4), below.) This limitation is applicable also to any taxable year to which both section 710 (a) (1) (B) and section 710 (a) (3) are applicable, the provisions of the former section being taken into account in computing the limitation.

For the purpose of the limitation prescribed in section 781 (d), the amount of credit for debt retirement allowed under section 783, if any, shall be considered as an amount of tax paid; and for such purpose, in determining amounts of tax which would be payable under the conditions prescribed in section 781 (d), such amounts shall be determined without regard to any credit for debt retirement.

The application of section 781 (d) may be illustrated by the following examples:

Example (1). The X Corporation has for the calendar year 1942 an adjusted excess profits net income of \$1,000,000, which is subject to the excess profits tax rate of 90 percent. The excess profits tax imposed is \$900,000 (90 percent of \$1,000,000), of which only \$850,000 is actually paid. The post-war credit of the corporation under section 780 (a) computed without regard to the limitation provided in section 781 (d) would be \$90,000 (10 percent of \$900,000). However, such credit is limited by section 781 (d) to \$40,000, computed as follows:

Excess profits tax paid.....	\$850,000
Less excess profits tax payable if rate were 81% (81% of \$1,000,000)	810,000
Post-war credit allowable.....	40,000

Example (2). The normal-tax net income, surtax net income, and excess profits net income of the X Corporation, a domestic corporation, for the calendar year 1942 is \$1,000,000, of which \$200,000 is from sources within a foreign country and \$800,000 from sources within the United States. The amount of the normal-tax net income and of the surtax net income is stated hereinbefore without regard to the credit for income subject to excess profits tax provided in section 26 (e). The corporation pays to the foreign country with respect to the calendar year 1942 income tax in the amount of \$160,000 upon income from sources therein. After allowance of the credit against

normal tax and surtax for foreign tax, the amount of \$136,000 of the foreign tax is available as a credit against the excess profits tax for 1942. Such credit is limited by section 729 to one-fifth of the corporation's excess profits tax for that year since only one-fifth of its entire excess profits net income is from sources within the foreign country. The excess profits credit of the corporation for 1942 under section 712 is \$295,000, and its specific exemption under section 710 (b) is \$5,000. The corporation pays its excess profits tax for 1942 in full. The post-war credit of the corporation for that year is \$50,400, computed as follows:

Excess profits net income.....	\$1,000,000
Less:	
Specific exemption.....	\$5,000
Excess profits credit.....	295,000
	<u>300,000</u>

Adjusted excess profits net income.....	700,000
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Excess profits tax imposed (90% of \$700,000).....	630,000
Less foreign tax credit (1/5 of \$630,000).....	126,000

Excess profits tax determined under section 710.....	504,000
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Post-war credit under section 780 (a) computed without regard to the limitation under section 781 (d) (10% of \$630,000 (tax imposed)).....	63,000
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Limitation Under Section 781 (d)

Excess profits tax paid.....	\$504,000
Less excess profits tax payable if rate were 81%:	
Tax at 81% rate (81% of \$700,000).....	\$567,000
Less foreign tax credit (1/5 of \$567,000).....	113,400
	<u>453,600</u>

Limitation under section 781 (d).....	50,400
Post-war credit allowable.....	50,400

Since the post-war credit under section 780 (a) (\$63,000) computed without regard to the limitation under section 781 (d) is greater than the amount (\$50,400) determined under section 781 (d), the amount determined under section 781 (d) is the amount of the post-war credit.

Example (3). The facts are the same as in example (2) except that the excess profits credit of the X Corporation under section 712 is \$95,000 instead of \$295,000 and the amount of the foreign tax available as a credit against the corporation's excess profits tax, after allowance of the credit against normal tax and surtax for foreign tax, is \$152,000 instead of \$136,000. The post-war credit of the X Corporation for the calendar year 1942 is \$60,800, computed as follows:

Excess profits net income.....	\$1,000,000
Less:	
Specific exemption.....	\$5,000
Excess profits credit.....	95,000
	<u>100,000</u>

Adjusted excess profits net income.....	900,000
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Excess profits tax determined under section 710 (a) (1) (A) (90% of \$900,000).....	810,000
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Normal-tax net income before credit for adjusted excess profits net income.....	1,000,000
Less credit for adjusted excess profits net income.....	900,000

Normal-tax net income.....	100,000
Normal tax (24% of \$100,000).....	24,000

Surtax net income before credit for adjusted excess profits net income.....	\$1,000,000
Less credit for adjusted excess profits net income.....	900,000

Surtax net income.....	100,000
Surtax (16% of \$100,000).....	16,000

Limitation under section 710 (a) (1) (B):	
80% of surtax net income before credit for adjusted excess profits net income (80% of \$100,000).....	80,000

Less:	
Normal tax.....	\$24,000
Surtax.....	16,000
	<u>40,000</u>

Excess profits tax determined under section 710 (a) (1) (B) \$760,000).....	760,000
Less foreign tax credit (1/5 of \$760,000).....	152,000

Excess profits tax determined under section 710.....	608,000
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Post-war credit under section 780 (a) computed without regard to the limitation under section 781 (d) (10% of \$760,000 (tax imposed)).....	76,000
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Limitation Under Section 781 (d)

Excess profits tax paid.....	608,000
Less amount of excess profits tax determined under section 710 reduced by 10% (\$608,000 minus \$60,800).....	547,200

Limitation under section 781 (d).....	60,800
Post-war credit allowable.....	60,800

Since the post-war credit under section 780 (a) (\$76,000) computed without regard to the limitation under section 781 (d) is greater than the amount (\$60,800) determined under section 781 (d), the amount determined under section 781 (d) is the amount of the post-war credit.

Example (4). The X Corporation has for the taxable year beginning December 1, 1941, and ending November 30, 1942, an adjusted excess profits net income of \$1,000,000. The 80 percent limitation under section 710 (a) (1) (B) is not applicable in the computation of the tax. The excess profits tax of the corporation for that year determined under section 710 (a) (3) is \$699,035.61, of which only \$690,000 is actually paid. The post-war credit of the corporation for that year is \$5,467.95, computed as follows:

Adjusted excess profits net income.....	\$1,000,000
Excess profits tax computed without regard to section 710 (a) (3).....	554,000
Excess profits tax computed as if amendment made by section 202 of Revenue Act of 1942 were applicable.....	900,000

Portion of tentative excess profits tax computed under section 710 (a) (3) (A) (212/365 of \$554,000).....	321,775.34
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Portion of tentative excess profits tax computed under section 710 (a) (3) (B) (153/365 of \$900,000).....	377,260.27
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Excess profits tax determined under section 710 (a) (3).....	699,035.61
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Tax Imposed (as Defined in Section 780 (a))

Excess profits tax determined under section 710 (a) (3).....	699,035.61
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Less excess profits tax that would be determined if section 710 (a) (3) were not applicable.....	\$554,000.00
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Tax imposed.....	145,035.61
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Post-war credit computed under section 780 (a) without regard to limitation under section 781 (d) (10% of \$145,035.61 (tax imposed)).....	14,503.56
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Limitation Under Section 781 (d)

Excess profits tax paid.....	690,000.00
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Less:	
Excess profits tax that would be payable if section 710 (a) (3) were not applicable.....	\$554,000.00
90% of excess of excess profits tax payable over excess profits tax that would be payable if section 710 (a) (3) were not applicable (90% of \$145,035.61 (\$699,035.61 minus \$544,000.00)).....	130,532.05

Limitation under section 781 (d).....	5,467.95
Post-war credit allowable.....	5,467.95

Since the post-war credit under section 780 (a) (\$14,503.56) computed without regard to the limitation under section 781 (d) is greater than the amount (\$5,467.95) determined under section 781 (d), the amount determined under section 781 (d) is the amount of the post-war credit.

SEC. 250. POST-WAR REFUND OF EXCESS PROFITS TAX. (Revenue Act of 1942.)

Subchapter E of Chapter 2 is amended by inserting at the end thereof the following new Part:

SEC. 783. CREDIT FOR DEBT RETIREMENT.

(a) *General rule.* An amount equal to 40 per centum of the amounts paid during the taxable year in repayment of the principal of indebtedness shall, at the election of the taxpayer made in its return for such year, be allowed as a credit against the tax for such year imposed by this subchapter.

(b) *Limitations.* The credit under subsection (a) with respect to any taxable year shall in no event exceed whichever of the following amounts is the lesser—

(1) An amount equal to 10 per centum of the tax imposed under this subchapter for the taxable year.

(2) An amount equal to 40 per centum of the amount by which the smallest amount of indebtedness during the period beginning September 1, 1942, and ending with the close of the preceding taxable year exceeds the amount of indebtedness as of the close of the taxable year.

(3) In case such taxable year begins in 1942 prior to September 2, 1942, and ends after September 1, 1942, an amount equal to 40 per centum of the amount by which the amount of indebtedness as of September 1, 1942, exceeds the amount of indebtedness as of the close of the taxable year.

(4) In case such taxable year begins in 1941 or ends before September 1, 1942, zero.

No interest shall be allowed or paid by the United States on account of any overpayment of tax attributable to any credit allowed under this section.

(c) *Reduction of credit and of bonds outstanding under section 780.* If a credit is allowed for debt repayment in a taxable year pursuant to this section, the amount of such

credit or refund shall be deducted from the credit under section 780 (a) and the amount of bonds issued under section 780 shall, to the extent necessary, be correspondingly adjusted.

(d) *Definition of indebtedness.* For the purposes of this section the term "indebtedness" means any indebtedness of the taxpayer or for which the taxpayer is liable evidenced by a bond, note, debenture, bill of exchange, certificate, or other evidence of indebtedness, mortgage, or deed of trust.

§ 30.783-1 Credit for debt retirement—(a) General rule. Subject to the limitations prescribed in section 783 (b), a taxpayer may, at its election, credit against the excess profits tax for the taxable year an amount equal to 40 percent of the aggregate of the amounts paid by the taxpayer during such year in repayment of the principal of indebtedness (as defined in section 783 (d)). The credit is allowable with respect to amounts so paid, whether they constitute part or full payment of the principal of indebtedness.

The credit is allowable only with respect to "amounts paid" by the taxpayer. If, for example, indebtedness of the taxpayer in the amount of \$1,000 is satisfied by a payment of \$900 by the taxpayer, the credit is allowable only with respect to the \$900 paid. Moreover, mere reduction in indebtedness is not enough. Thus, where a taxpayer pays off its obligation on a bond for \$1,000 with its bond for \$900 (having a later maturity or a higher interest rate) no credit is allowable though there has been a reduction of \$100 in indebtedness.

The credit is allowable only with respect to amounts paid "in repayment of the principal of indebtedness." Thus, if the taxpayer purchases its own bonds as an investment or for resale as distinguished from the payment of its bonds, the credit is not allowable. If there has been a payment, as distinguished from a purchase, the fact that the evidence of an indebtedness such as a bond has not been retired and canceled in the same taxable year in which acquired by the debtor taxpayer does not preclude allowance of the credit against the tax for such year. Whether in any case an amount paid by the taxpayer upon the principal of indebtedness was paid "in repayment of the principal of indebtedness" is dependent upon all the facts and circumstances.

If the taxpayer desires to take the credit for a taxable year in which amounts are paid in repayment of indebtedness, the election to take the credit must be made in the taxpayer's return for such year. An election not to take the credit for that year, once made by filing a return on which the credit is not taken, is irrevocable after the expiration of the time prescribed by law for filing the return for such year (including the period of any extension of time for filing the return granted pursuant to section 53). An election to take the credit, once made by filing a return on which the credit is taken, similarly becomes irrevocable. The election to take the credit, or not to take the credit, for any taxable year does not in any case constitute an election for any subsequent year.

(b) *Limitations.* The limitations provided in section 783 (b) upon the credit for debt retirement are as follows:

(1) No credit for debt retirement is allowable against excess profits tax for any taxable year which began in 1941 or ended before September 1, 1942. This is true though a post-war credit is allowable in the case of certain of such years. (See § 30.780-1 (a).)

(2) In the case of a taxable year which began in 1942 prior to September 2, 1942, and ends after September 1, 1942, the credit shall in no event exceed whichever of the following amounts is the lesser:

(i) An amount equal to 10 percent of the excess profits tax imposed upon the taxpayer for such year; or

(ii) An amount equal to 40 percent of the amount by which the amount of indebtedness as of the beginning of September 1, 1942, exceeds the amount of indebtedness as of the close of the taxable year.

(3) In the case of any taxable year beginning after September 1, 1942, the credit shall in no event exceed whichever of the following amounts is the lesser:

(i) An amount equal to 10 percent of the excess profits tax imposed upon the taxpayer for such year; or

(ii) An amount equal to 40 percent of the amount by which the smallest amount of indebtedness during the period beginning with the first moment of September 1, 1942, and ending with the close of the preceding taxable year exceeds the amount of indebtedness as of the close of the taxable year.

The tax imposed, for purposes of the limitations described in this paragraph, is the amount determined as the tax imposed for purposes of section 780 (a) (see § 30.780-1 (a)), as such amount may (by reason of refunds, credits, or deficiencies) be adjusted pursuant to section 781 (a) and (b) (see § 30.781-1 (a)). The limitations prescribed in section 781 (d) upon the post-war credit are not limitations upon the credit for debt retirement.

In the following examples of the computation of the credit allowable for debt retirement all indebtedness referred to is indebtedness as defined in section 783 (d) (see § 30.783-1 (d)).

Example (1). The excess profits tax imposed upon the X Corporation for the calendar year 1942 is \$200,000. The amounts paid by the corporation throughout the year in repayment of indebtedness total \$85,000. The outstanding indebtedness of the corporation during the year is as follows:

	Paid	Borrowed	Total indebtedness
1942:			
Jan. 1			\$100,000
Apr. 3	\$25,000		75,000
July 10		\$200,000	275,000
Sept. 1			275,000
Oct. 22	60,000		215,000
Dec. 31			215,000
Total paid	85,000		

The credit allowable for debt retirement is \$20,000, computed as follows:

40% of \$85,000, the total repaid in the year (see section 783 (a) and § 30.783-1 (a))..... \$34,000

But the credit for debt retirement may not exceed whichever of the following amounts is the lesser (see section 783 (b) (1) and (3) and § 30.783-1 (b) (2)):

10% of \$200,000 (amount of tax imposed)..... \$20,000
40% of \$60,000 (amount by which indebtedness September 1, 1942, \$275,000, exceeds indebtedness at close of taxable year 1942, \$215,000)..... 24,000

Example (2). The excess profits tax imposed upon the Y Corporation for the calendar year 1942 is \$700,000, and for the calendar year 1943 is \$800,000. The amounts paid by the corporation in repayment of indebtedness throughout the year 1942 total \$150,000, and throughout the year 1943 total \$170,000. The outstanding indebtedness of the corporation during the years 1942 and 1943 is as follows:

	Paid	Borrowed	Total indebtedness
1942			
Jan. 1			\$500,000
July 10	\$100,000		400,000
Sept. 1			400,000
Oct. 22	50,000		350,000
Dec. 31		\$20,000	370,000
Total paid	150,000		
1943			
Jan. 1			370,000
Nov. 5	170,000		200,000
Dec. 31			200,000
Total paid	170,000		

The credit allowable for debt retirement for 1942 is \$12,000, computed as follows:

40% of \$150,000, the total repaid in 1942 (see section 783 (a) and section 30.783-1 (a))..... \$60,000

But the credit for debt retirement for 1942 may not exceed whichever of the following amounts is the lesser (see section 783 (b) (1) and (3) and § 30.783-1 (b) (2)):

10% of \$700,000 (amount of tax imposed)..... \$70,000
40% of \$30,000 (amount by which indebtedness September 1, 1942, \$400,000, exceeds indebtedness at close of taxable year 1942, \$370,000)..... 12,000

The credit allowable for debt retirement for 1943 is \$68,000, computed as follows:

40% of \$170,000, the total repaid in 1943 (see section 783 (a) and § 30.783-1 (a))..... \$68,000

But the credit for debt retirement for 1943 may not exceed whichever of the following amounts is the lesser (see section 783 (b) (1) and (3) and § 30.783-1 (b) (3)):

10% of \$800,000 (amount of tax imposed)..... \$80,000
40% of \$150,000 (amount by which lowest amount of indebtedness during period beginning September 1, 1942, through close of preceding taxable year (December 31, 1942), \$350,000, exceeds indebtedness at close of taxable year (December 31, 1943), \$200,000)..... 60,000

Example (3). The facts are the same as in example (2), except that, instead of paying \$50,000 on October 22, 1942, and borrowing \$20,000 on December 3, 1942, the Y Corporation borrows \$20,000 on October 22, 1942, and pays \$50,000 on December 3, 1942.

The credit allowable for debt retirement for 1942 is \$12,000, the same amount as arrived at in example (2) and computed in the same manner as in such example.

The credit allowable for debt retirement for 1943 is \$68,000 (as distinguished from \$60,000 under example (2)), computed as follows:

40% of \$170,000, the total repaid in 1943 (see section 783 (a) and section 30.783-1 (a))----- \$68,000

Since the lowest amount of indebtedness in the period September 1, 1942, to the close of preceding taxable year is \$370,000, as distinguished from \$350,000 in example (2), the amount of the limitation under section 783 (b) (2) is a higher amount than the corresponding amount under example (2). The limitations under section 783 (b) (1) and (2) (see § 30.783-1 (b) (3)) are as follows:

10% of \$800,000 (amount of tax imposed)----- \$80,000

40% of \$170,000 (amount by which lowest amount of indebtedness during period beginning September 1, 1942, through close of preceding taxable year (December 31, 1942), \$370,000, exceeds indebtedness at close of taxable year (December 31, 1943), \$200,000)----- 68,000

Example (4). The excess profits tax imposed upon the Z Corporation for the calendar year 1942 is \$30,000, and for the calendar year 1943 is \$15,000. On January 1, 1942, the Z Corporation was the owner of certain real property subject to a mortgage executed by the corporation. The mortgage secured a promissory note made by the corporation, payable to mortgagee M in the amount of \$100,000. On October 1, 1942, the Z Corporation conveyed the property, subject to the mortgage, to the R Corporation, and, the latter assumed the indebtedness. The Z Corporation, however, remained liable for the indebtedness. On November 2, 1942, the R Corporation paid \$15,000 on the note, the only amount paid by the R Corporation on the indebtedness. M foreclosed the mortgage in 1943, the net proceeds from the foreclosure sale of the property amounting to \$80,000, which was paid and credited upon the indebtedness on November 15, 1943, leaving \$5,000 still owing upon the original indebtedness. The Z Corporation, on December 15, 1943, paid the \$5,000 to M upon the latter's demand therefor. During the years 1942 and 1943 the Z Corporation had no other indebtedness outstanding, nor was any other indebtedness incurred or paid by it. The outstanding indebtedness of the Z Corporation during the years 1942 and 1943 is as follows:

	Paid by Z Corporation	Paid by R Corporation or from proceeds of foreclosure sale	Total indebtedness
1942			
Jan. 1			\$100,000
Sept. 1			100,000
Nov. 2		\$15,000	85,000
Dec. 31			85,000
	(1)		
1943			
Jan. 1			85,000
Nov. 15		80,000	5,000
Dec. 15	\$5,000		0
Dec. 31			0
Total paid	5,000		

¹ Nothing paid.

No credit for debt retirement is allowable to the Z Corporation for the year 1942, since it paid no amounts in repayment of indebtedness.

The credit allowable for debt retirement for 1943 is \$1,500, computed as follows:

40% of \$5,000, the total repaid by Z Corporation in 1943 (see section 783 (a) and section 30.783-1 (a))----- \$2,000

But the credit for debt retirement for 1943 may not exceed whichever of the following amounts is the lesser (see section 783 (b) (1) and (2) and § 30.783-1 (b) (3)):

10% of \$15,000 (amount of tax imposed)----- \$1,500

40% of \$85,000 (amount by which lowest amount of indebtedness during period beginning September 1, 1942, through close of preceding taxable year (December 31, 1942), \$85,000, exceeds indebtedness at close of taxable year (December 31, 1943), zero)----- 34,000

(c) *Effect upon post-war credit and bonds.* The post-war credit and bonds purchased with such credit are required by section 783 (c) to be reduced by the amount allowed as a credit for debt retirement. If in any case the amount of the credit for debt retirement for a taxable year exceeds the post-war credit allowable for such year, the post-war credit or bonds issued to the taxpayer for any other taxable year or years shall be reduced by the amount of such excess. The Commissioner of Internal Revenue shall certify to the Secretary a statement of the amount, if any, by which the amount of bonds outstanding should be reduced.

(d) *Definition of indebtedness.* For the purposes of the credit for debt retirement, the term "indebtedness" means any indebtedness of the taxpayer or for which the taxpayer is liable which is evidenced by a bond, promissory note, debenture, bill of exchange, certificate, or other evidence of indebtedness, mortgage, or deed of trust, executed by either the taxpayer or any other person. Indebtedness as used in the preceding sentence means an unconditional and legally enforceable obligation for the payment of money. It includes outstanding obligations of the taxpayer held by the taxpayer for investment or resale. It does not include a contingent obligation. However, if and when a contingent obligation for the payment of money becomes absolute it is included in indebtedness. The term "indebtedness" includes indebtedness assumed by the taxpayer even though such indebtedness is evidenced, so far as the taxpayer is concerned, only by a contract with the person whose indebtedness has been assumed. An assumption of indebtedness includes, in addition to the customary forms of assumption, the acquisition of property subject to indebtedness. If indebtedness of the taxpayer or for which the taxpayer is liable is assumed by another person (thus becoming indebtedness of such other person), it does not thereby cease to be indebtedness of the taxpayer or for which the taxpayer is liable. (But credit for debt retirement is allowable to a taxpayer only with respect to amounts paid by the taxpayer. See section 783 (a) and § 30.783-1 (a)). An obligation ceases to be indebtedness when it is satisfied (such as by payment, whether by the taxpayer or another person), extinguished, or otherwise ceases to be legally enforceable,

though such indebtedness may be replaced by indebtedness to another person or new indebtedness to the same person.

The term "indebtedness" does not include indebtedness incurred by a bank arising out of the receipt of a deposit and evidenced, for example, by a certificate of deposit, a passbook, a cashier's check, or a certified check.

In order for any indebtedness to be included within the term it must be bona fide. It must be incurred for business reasons and not merely to increase the excess profits credit or the credit for debt retirement.

Whether outstanding certificates designated by such names as "debenture preferred stock" or "guaranteed preferred stock" constitute indebtedness depends upon whether the holder has a proprietary interest in the corporation or has the rights of a creditor, determined in the light of all the facts. The name borne by the certificate is of little importance. More important attributes to be considered are whether or not there is a maturity date, the source of payment of any "interest" or "dividend" specified in the certificate (whether out of earnings or out of capital and earnings), rights to enforce payment, and other rights as compared with those of general creditors.

The term "other evidence of indebtedness" refers to evidence of indebtedness of the same general character as bonds, notes, debentures, bills of exchange, or certificates of indebtedness. Open account book entries, invoices, or statements of account are not evidences of indebtedness.

(Sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C., 1940 ed., 62), as made applicable by section 729 (a) of the Internal Revenue Code (54 Stat. 989; 26 U.S.C., 1940 ed., 729 (a)), and in section 250 of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.))

[SEAL] GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved: April 2, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

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[T.D. 5255]

PART 30—REGULATIONS UNDER THE EXCESS PROFITS ACT OF 1940

ABNORMALITIES IN INCOME IN TAXABLE PERIOD

In order to conform Regulations 109 [Part 30, Title 26, Code of Federal Regulations, 1941 Sup.] to section 221 and section 222 (f) of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 30.721-1 of Regulations 109 the following:

SEC. 221. ABNORMALITIES IN INCOME IN TAXABLE PERIOD. (Revenue Act of 1942, Title II.)

(a) *Rule for computations.* Section 721 (c) and (d) (relating to computation of tax in case of abnormalities in income in the taxable period) is amended to read as follows:

(c) *Computation of tax for current taxable year.* The tax under this subchapter for the taxable year, in which the whole of such abnormal income would without regard to this section be includible, shall not exceed the sum of:

(1) The tax under this subchapter for such taxable year computed without the inclusion in gross income of the portion of the net abnormal income which is attributable to any other taxable year, and

(2) The aggregate of the increase in the tax under this subchapter for the taxable year (computed under paragraph (1)) and for each previous taxable year which would have resulted if, for each previous taxable year to which any portion of such net abnormal income is attributable, an amount equal to such portion had been included in the gross income for such previous taxable year.

(d) *Computation of tax for future taxable year.* The amount of the net abnormal income attributable to any future taxable year shall, for the purposes of this subchapter, be included in the gross income for such taxable year.

(1) The tax under this subchapter for such future taxable year shall not exceed the sum of—

(A) The tax under this subchapter for such future taxable year computed without the inclusion in gross income of the portion of such net abnormal income which is attributable to such year, and

(B) The decrease in the tax under this subchapter for the previous taxable year in which the whole of such abnormal income would, without regard to this section, be includible which resulted by reason of the computation of such tax for such previous taxable year under the provisions of subsection (c); but the amount of such decrease shall be diminished by the aggregate of the increases in the tax under this subchapter for the future taxable year as computed under subparagraph (A) and for the taxable years intervening between such previous taxable year and such future taxable year which have resulted because of the inclusion of the portions of such net abnormal income attributable to such intervening years in the gross income for such intervening years.

(2) If, in the application of subsection (c), net abnormal income from more than one taxable year is attributable to any future taxable year, paragraph (1) of this subsection shall be applied with respect to such future taxable year in the order of the taxable years from which the net abnormal income is attributable beginning with the earliest, as if the portion of the net abnormal income from each such year was the only amount so attributable to such future taxable year, and (except in the case of the portion for the earliest previous taxable year) as if the tax under this subchapter for the future taxable year was the tax determined under paragraph (1) with respect to the portion for the next earlier previous taxable year.

(3) If in the application of paragraph (1) to any future taxable year it is determined that the decrease in tax computed under paragraph (1) (B) with respect to the net abnormal income, a portion of which is included in the gross income for the future taxable year, does not exceed the aggregate of the increases in tax computed under paragraph (1) (B) with respect to such net abnormal income, then the portions of such net abnormal income attributable to taxable years subsequent to such future taxable year shall not be included in the gross income for such subsequent taxable years. For the purpose

of computing the tax under this subchapter for a taxable year subsequent to the future taxable year, the portion of net abnormal income attributable to the future taxable year shall not be included in the gross income for such future taxable year to the extent that the inclusion of such portion of net abnormal income in the gross income for such future taxable year did not result in an increase in tax for such future taxable year by reason of the provisions of paragraph (1).

(e) *Application of section.* This section shall be applied only for the purpose of computing the tax under this subchapter as provided in subsections (c) and (d), and shall have no effect upon the computation of base period net income. For the purposes of subsections (c) and (d)—

(1) Net abnormal income means the aggregate of the net abnormal income of all classes for one taxable year.

(2) Under regulations prescribed by the Commissioner with the approval of the Secretary, the tax under this subchapter for previous taxable years shall be computed as if the portions of net abnormal income for each previous taxable year for which the tax was computed under this section were included in the gross income for the other previous taxable years to which such portions were attributable.

(3) If both subsections (c) and (d) are applicable to any current taxable year, subsection (d) shall be applied without regard to subsection (c), and subsection (c) shall be applied as if the tax under this subchapter, except for subsection (c), was the tax computed under subsection (d) and as if the gross income and the other amounts necessary to determine the adjusted excess profits net income were those amounts which would result in the tax computed under subsection (d).

(f) *Abnormal income from exploration, etc.* If by reason of taking into account, in determining constructive average base period net income under section 722, exploration, discovery, prospecting, research, or development of tangible property, patents, formulae, or processes, or any combination of the foregoing, extending over a period of more than 12 months, such constructive average base period net income is higher than it would be without such taking into account, only such portion of the income in the taxable year resulting from such activity which is of a class described in subsection (a) (2) (C) as is attributable to another taxable year under this subchapter shall be deemed attributable to a year other than the taxable year.

(b) *Taxable years to which amendments applicable.* The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1939.

SEC. 222. RELIEF PROVISIONS. (Revenue Act of 1942, Title II.)

(f) *Technical amendment.* Sections 721 (a) (2) (B) (relating to abnormalities on account of long-term contracts) shall not apply with respect to any taxable year beginning after December 31, 1941.

PAR. 2. Section 30.721-4, as added by Treasury Decision 5045, approved May 3, 1941, is further amended to read as follows:

§ 30.721-4 *Computation of tax for current taxable year.* The excess profits tax for the taxable year shall be the smaller of the following amounts:

(a) The excess profits tax computed without excluding from gross income any amounts attributable to other years under section 721, and so computed with

the application of section 721 (d), relating to the tax for future taxable years to which net abnormal income is attributable, if such section is applicable to such taxable year; or

(b) The sum of (1) the excess profits tax for the taxable year computed without including in gross income the amount of items of net abnormal income attributable to other taxable years, and so computed with the application of section 721 (d) if such section is applicable, and (2) the aggregate of the amounts of additional excess profits tax which would have resulted for the taxable year in the computations under (1) of this paragraph and for each previous excess profits tax taxable year if there had been included in the gross income for each previous taxable year the amount of the items, if any, of the net abnormal income attributable thereto. If the excess profits tax for any previous taxable years was computed under section 721, the increases in tax under (2) of this paragraph shall be computed on the basis of the computations made for such previous taxable years, that is, as if the gross income for all previous taxable years included the items of net abnormal income attributable to such previous taxable years from the other previous taxable years to which section 721 applied.

Since the net abnormal income attributable to any taxable year, if included in the gross income for such taxable year, would reduce items, such as the net operating loss or unused excess profits credit, for such year which are taken into account in other taxable years through a carry-over or carry-back, such inclusion in gross income may also result in an increase in tax in such other taxable years in which such loss or unused credit is taken into account in computing the net operating loss deduction or unused excess profits credit adjustment. Section 721, as amended by the Revenue Act of 1942, requires that the increase in tax for the taxable year in which such net operating loss deduction or unused excess profits credit adjustment would be affected by the attributed income must be taken into account in computing the tax under section 721. Such income shall not be included in determining the net abnormal income for the taxable year to which it is attributable. The increase in tax caused by any adjustment under section 721 is the difference between the tax computed without such adjustment and the tax computed after making such adjustment.

The computations required by section 721 (c) may be illustrated by the following examples:

Example (1). The taxpayer, on the calendar year basis, sustains a net operating loss in 1939 which forms the basis for a net operating loss deduction of \$10,000 for 1940. In 1940 it has \$6,000 net abnormal income, all of which is attributable to 1939. Since the excess profits tax does not apply to taxable years beginning before January 1, 1940, there would be no increase in excess profits tax for 1939 if the \$6,000 net abnormal income were included in gross income for that year. However, the \$6,000 would have offset the \$10,000 net operating loss for 1939, so that the net operating loss deduction for 1940 would be reduced to \$4,000, and the

excess profits tax for 1940 would be increased to the extent caused by such reduction of the net operating loss deduction. The tax for 1940 is whichever is less of the following:

(i) The tax for 1940 computed without excluding any net abnormal income from gross income; or

(ii) The tax for 1940 computed after excluding from gross income the \$6,000 net abnormal income attributable to 1939, plus the increase in the tax so computed which would result if, by reason of the \$6,000 being included in gross income for 1939, the net operating loss deduction available in computing excess profits net income for 1940 were only \$4,000 instead of \$10,000.

The taxpayer had net income and adjusted excess profits net income for 1940 after giving effect to the net operating loss deduction of \$10,000. For 1941 it has \$8,000 net abnormal income, all of which is attributable to 1939. The tax for 1941 is whichever is less of the following:

(A) The tax for 1941 computed without excluding any net abnormal income from gross income; or

(B) The tax for 1941 computed after excluding from gross income the \$8,000 net abnormal income attributable to 1939, plus the increase in the tax for 1940 which would be caused by the reduction in the net operating loss deduction for that year if the \$8,000 were included in gross income for 1939 so that it offset the net operating loss sustained in that year. In making these computations for 1939 and 1940, the adjustments made for those years in applying section 721 (c) to 1940 are retained, that is, the \$6,000 net abnormal income attributable to 1939 from 1940 in applying section 721 to 1940 is treated as if it remained in gross income for 1939, and the \$6,000 net abnormal income attributable to 1939 from 1940 is not included in the gross income for 1940 and the net operating loss deduction for that year (prior to any adjustment caused by applying section 721 (c) to 1941) is treated as being \$4,000, not \$10,000.

Example (2). The taxpayer, on the calendar year basis, has \$50,000 net abnormal income in 1940 attributable in the amount of \$10,000 to each of the years 1941 to 1945. This \$10,000 amount is therefore included in gross income for each of these years. In 1945 it has \$60,000 net abnormal income, all of which is attributable to 1943. The tax for 1945 is whichever is less of the following:

(i) The tax for 1945 computed under section 721 (d) without excluding any net abnormal income for 1945 from gross income; or

(ii) The tax for 1945 computed under section 721 (d) after excluding the \$60,000 net abnormal income for 1945 from gross income, plus the increase in the tax for 1945 as so computed, if any, and the increase in tax, if any, for all previous taxable years which would result if the \$60,000 net abnormal income were included in gross income for 1943.

For any taxable year for which the excess profits tax or the increase in excess profits tax is determined under section 721 (c), the excess profits tax may be computed pursuant to the provisions of section 710 (a) (1) (B) (if such section is applicable to such year) as an amount which when added to the normal tax and surtax for the year is equal to 80 percent of the corporation surtax net income for such year determined under section 15 or Supplement G (relating to insurance companies) but without regard to the credit provided in section 26 (e) (relating to income subject to excess profits tax), as follows:

If the provisions of section 710 (a) (1) (B) are applicable for the purposes

of paragraph (a) of this section, the normal tax and surtax shall be the actual normal tax and surtax for the taxable year computed under chapter 1, and the corporation surtax net income shall be the actual corporation surtax net income computed under chapter 1 or, if the excess profits tax is computed under section 721 (d), the corporation surtax net income determined for the purposes of section 721 (d). See § 30.721-5. If the provisions of section 710 (a) (1) (B) are applicable for the purposes of paragraph (b) (1) of this section, the normal tax and surtax shall be the actual normal tax and surtax for the taxable year computed under chapter 1, and the corporation surtax net income shall be the corporation surtax net income described in the preceding sentence except that the amount of any items of net abnormal income attributable to other taxable years shall be excluded from gross income. If the provisions of section 710 (a) (1) (B) are applicable for the purposes of paragraph (b) (2) of this section, the normal tax and surtax for a previous taxable year shall be the actual normal tax and surtax for such year computed under chapter 1, and the corporation surtax net income for such year shall be the corporation surtax net income described in the first sentence of this paragraph increased by the total amount of the items of net abnormal income attributable to such prior year.

PAR. 3. Section 30.721-5, as added by Treasury Decision 5045, is further amended to read as follows:

§ 30.721-5 *Computation of tax for future taxable years.* Amounts of items of net abnormal income attributable to a future taxable year shall be included in the gross income for such future taxable year for the purposes of the excess profits tax, except that if in the application of section 721 (d) (1) to any future taxable year it is determined that the decrease in tax computed under section 721 (d) (1) (B) for the taxable year in which the net abnormal income was realized does not exceed the aggregate of the increases in tax for other taxable years with respect to such net abnormal income, as computed under section 721 (d) (1) (B), then no portion of such net abnormal income shall be included in gross income for any taxable year subsequent to such future taxable year. For example, in 1940 the taxpayer, on the calendar year basis, has \$60,000 net abnormal income, of which \$10,000 is attributable to each of the years 1941 to 1946. In applying section 721 (d) to 1943, it is determined that the decrease in tax for 1940 caused by the application of section 721 (c) (computed with the exclusion of the net abnormal income from gross income) does not exceed the increases in tax for 1941 and 1942 caused by the inclusion in gross income of the net abnormal income attributable to those years. Therefore, the net abnormal income for 1940 attributable to 1944, 1945, and 1946 shall not be included in gross income for those years.

The excess profits tax is determined as the lesser of the amounts computed

under section 710 (a) (1) (A) (90 percent of the adjusted excess profits net income) and section 710 (a) (1) (B). Under section 710 (a) (1) (B), the excess profits tax is an amount which when added to the normal tax and surtax for the year is equal to 80 percent of the corporation surtax net income for such year determined under section 15 or Supplement G (relating to insurance companies) but without regard to the credit provided in section 26 (e) (relating to income subject to excess profits tax). For the purpose of applying section 710 (a) (1) (B) to a future taxable year to which amounts of items of net abnormal income are attributable, which amounts are included in gross income for such year for excess profits tax purposes under section 721 (d), the normal tax and surtax shall be the actual normal tax and surtax for the taxable year computed under chapter 1, and the corporation surtax net income shall be computed on the basis of the gross income determined for the purposes of the excess profits tax for such taxable year.

If net abnormal income is included in the gross income for any future taxable year, and if the tax for such year is the amount determined under the limitations of section 721 (d) (1) with respect to such net abnormal income, then for the purpose of computing the net operating loss deduction or unused excess profits credit adjustment for any taxable year subsequent to such future taxable year the gross income for the future taxable year shall be deemed to include only such portion of the net abnormal income as, when added to the other gross income for such future taxable year, would result without the application of section 721 (d) (1) in an excess profits tax equal to the amount determined under that section. For example, \$50,000 net abnormal income for 1942 is attributable to 1945, and is included in the gross income for that year. The excess profits tax for 1945 computed without the application of section 721 (d) (1) is \$145,000. Under section 721 (d) (1), the excess profits tax is determined to be \$118,000. If only \$20,000, instead of \$50,000, had been included as net abnormal income in the gross income for 1945, the excess profits tax for that year without the application of section 721 (d) (1) would be \$118,000. Therefore, for the purpose of computing the net operating loss deduction or unused excess profits credit adjustment for any taxable year subsequent to 1945, the gross income for 1945 is considered to include \$20,000 and not \$50,000 net abnormal income.

Section 721 (d) (1) provides that the excess profits tax for a future taxable year to which any portion of the net income for a previous taxable year is attributed is the smaller of the amounts determined under (a) and (b) below:

(a) The excess profits tax for such year computed with the inclusion in gross income of such portion of the net abnormal income;

(b) The sum of:
(1) The excess profits tax for such year computed without the inclusion in

gross income of such portion of the net abnormal income, and

(2) The excess of:

(i) The decrease in excess profits tax for the year of realization which resulted from the exclusion of net abnormal income from the gross income for such year, over

(ii) The aggregate of the increase in excess profits tax for the future taxable year (as determined under (1) of this paragraph) and for intervening years resulting from the inclusion in the gross income for such intervening years of the other portions of such net abnormal income.

If net abnormal income from more than one previous taxable year is attributed to the future taxable year, the determinations under (a) and (b) of this section are to be made first with respect to the portion of net abnormal income attributed from the earliest previous taxable year, the portions of net abnormal income from the later taxable years being treated as ordinary income for such future taxable year. The determinations under (a) and (b) are then to be made with respect to the portion of net abnormal income attributed from the next earliest previous taxable year, and for such purpose the excess profits tax for the future taxable year determined under (a) is considered the excess profits tax resulting from the determinations under (a) and (b) with respect to the net abnormal income attributed from the earliest previous taxable year, and the gross income referred to in (b) is considered that amount which would result in the tax reported under (a) if section 721 (d) (1) did not apply. The determinations for the other previous taxable years from which net abnormal income is attributed to the future taxable year are to be made in a similar manner in the order of such taxable years, and the amount so determined for the latest of such taxable years is the tax under section 721 (d) (1) for the future taxable year. The foregoing provisions are illustrated by the following example:

Example. A taxpayer, on the calendar year basis, has net abnormal income for 1941, of which \$10,000 is attributed to 1945, and net abnormal income for 1942, of which \$20,000 is also attributed to 1945. The tax for 1945, before the application of section 721 (d) (1), is \$90,000. The adjusted excess profits net income for 1945 is \$100,000, and the gross income and other amounts necessary to determine this amount are such that a decrease in gross income (if such decrease is \$100,000 or less) causes a decrease of an equal amount in adjusted excess profits net income. For the purpose of applying section 721 (d) (1) to 1945, computations under (a) and (b) are first made only with respect to the \$10,000 attributed from 1941, and the \$20,000 attributed from 1942 is not considered net abnormal income. Upon this computation the tax under (a) is \$90,000. The tax under (b) (1), determined by excluding the \$10,000 from gross income, is \$81,000. Assuming that the amount determined under (b) (2) with respect to the \$10,000 net abnormal income is \$4,500, the excess profits tax would then be determined under (b) as \$85,500, a lesser amount than the \$90,000 computed under (a). The computations under (a) and (b) are then made with respect to the \$20,000 attributed from 1942. For this purpose, the tax under (a) is considered to be the \$85,500

amount computed with respect to the net abnormal income attributed from 1941. For the purposes of (b), the taxpayer is considered to have such gross income and other items of deductions and credits as would produce the tax of \$85,500 determined with respect to the net abnormal income attributed from 1941. That is, the gross income is considered reduced by \$5,000, the items of deductions and credits remaining the same, so that the adjusted excess profits net income is reduced to \$95,000, on which amount the tax would be \$85,500. The exclusion of \$20,000 from that amount of gross income which would produce \$95,000 adjusted excess profits net income would reduce such adjusted excess profits net income to \$75,000, on which the tax is \$67,500, and this \$67,500 amount is considered the tax under (b) (1) determined by excluding the \$20,000 from gross income. Assuming that the amount determined under (b) (2) with respect to the \$20,000 net abnormal income is \$7,500, then the tax finally determined under section 721 (d) (1) for the future taxable year would be \$75,000, the sum of \$67,500 and \$7,500, which is a lesser amount than the \$85,500 determined under (a).

If part of the income for a future taxable year, to which year net abnormal income of previous years in attributed, constitutes net abnormal income for such future year which is attributable to other taxable years, then the computations under section 721 (d) (1) shall be made without regard to the provisions of section 721 (c) which apply in determining the tax for such future taxable year. Section 721 (c) is applied after the tax is determined under the limitations of section 721 (d). In determining for the purpose of section 721 (d) (1) the increases and decreases in tax for previous taxable years, portions of net abnormal income for any of such previous taxable years attributable under section 721 (c) to other of such previous taxable years shall be treated as remaining in gross income in the years to which attributed.

This section may be illustrated by the following example:

Example. In the taxable year 1940, the A Corporation realized \$26,000 net abnormal income, \$2,000 of which is attributed to the taxable year 1940 and \$4,000 to each of the taxable years 1941 through 1946. For the years 1940 through 1942, the adjusted excess profits net income, computed with these attributed amounts included in gross income, and the resulting excess profits tax are as follows:

	Adjusted excess profits income	Excess profits tax
1940-----	\$ 4,000	\$1,000
1941-----	54,000	20,800
1942-----	104,000	93,600

The adjusted excess profits net income for 1943, after the inclusion in gross income of the amount attributed to such year, is \$124,000. The excess profits tax for such year is \$109,000, computed as follows:

(a) Tax on \$124,000 computed without regard to the limitations of section 721 (d)-----	\$111,600
(b) (1) Tax on \$120,000 (income for 1943 excluding amount attributed to such year)-----	108,000
(2) (1) Tax for 1940 if section 721 were not applied to the net abnormal income for such year (tax on sum of \$4,000 plus the \$24,000 attributed to other years, or a total of \$28,000)-----	7,400

(ii) Less tax for 1940 after application of section 721-----	\$1,000
(iii) Decrease in tax for 1940 due to application of section 721-----	6,400
(3) (i) Tax for 1941 after application of section 721-----	20,800
(ii) Less tax for 1941 if attributed income of \$4,000 were excluded from gross income (tax on \$50,000)-----	19,000
(iii) Increase in tax for 1941 due to inclusion of attributed income-----	1,800
(4) (i) Tax for 1942 after application of section 721-----	93,600
(ii) Less tax for 1942 if attributed income of \$4,000 were excluded from gross income (tax on \$100,000)-----	90,000
(iii) Increase in 1942 tax due to inclusion of attributed income-----	3,600
(5) Aggregate of increases in tax for intervening years 1941 and 1942 (item (3) (iii) plus item (4) (iii))-----	5,400
(6) Excess of decrease in tax for 1940 over aggregate of increases in tax for intervening years 1941 and 1942 (item (2) (iii) minus item (5))-----	1,000
(7) Sum of tax on income for 1943, excluding amount attributed to such year, plus excess of decrease in tax for 1940 over aggregate of increases in tax for 1941 and 1942 (item (1) plus item (6))-----	109,000

Since the amount computed in (b) (7), \$109,000, is less than the amount computed in (a), \$111,600, the excess profits tax of the A Corporation for 1943 is \$109,000, the smaller amount.

In the above example, the decrease in tax for 1940 (\$6,400) has been equalled by the aggregate of the increases in tax for the intervening years 1941 through 1943 (\$1,800 plus \$3,600 plus \$1,000). Therefore, the \$4,000 attributed to 1944, 1945, and 1946 will not be included in gross income for such years.

PAR. 4. Section 30.721-6, as amended by Treasury Decision 5045, is further amended by inserting at the end of the first paragraph of the example therein the following sentence:

There was no net operating loss deduction or unused excess profits credit adjustment in 1940 or 1941.

PAR. 5. Section 30.721-7, as amended by Treasury Decision 5045, is further amended as follows:

(A) By changing the first sentence to read as follows:

The second class of potentially abnormal income specifically set forth in section 721 (a) (2) is income constituting amounts payable under contracts the performance of which required more than twelve months and is applicable only with respect to excess-profits tax taxable years beginning before January 1, 1942.

(B) By adding the following new paragraph immediately following the first paragraph:

If the taxpayer has elected under the provisions of section 736 (b) to compute, for excess profits tax purposes, its in-

come from long-term contracts upon the percentage of completion method of accounting, income from long-term contracts shall not constitute abnormal income under any provisions of section 721 for any taxable year.

PAR. 6. Section 30.721-8 as amended by Treasury Decision 5045, is further amended as follows:

(A) By adding the following new paragraph immediately following the third paragraph:

Exploration, discovery, prospecting, research, or development of tangible property, patents, formulae, or processes, or any combination of the foregoing extending over a period of more than twelve months occurring during or immediately prior to the base period may constitute the basis of a claim under section 722 (b) that the average base period net income is an inadequate standard of normal earnings and for the establishment of a constructive average base period net income under section 722 (a). In such case, if the constructive average base period net income determined by taking into account the activities described in section 721 (a) (2) (C) and in the preceding sentence is higher than it would be if such activities are not taken into account, only that portion of the net abnormal income for the taxable year resulting from such activities, which is of a class described in section 721 (a) (2) (C) and this section, as is attributable to another excess profits tax taxable year shall be deemed attributable to a year other than the taxable year. No amount of such net abnormal income shall be attributed to any year in the taxpayer's base period or to any year prior thereto.

(B) By inserting at the end the following new example:

Example (3). In 1937, the B Corporation, which had been engaged in manufacturing and selling patented products under licensing agreements with the patent holders, discontinued such practice and devoted its facilities to research and development of new products. In 1938 and 1939, the corporation secured several patents and started selling the products which it manufactured under such patents. In 1940 and in subsequent years, the corporation received net abnormal income as a result of such sales. The corporation has made an application for relief under section 722 (b) (4) on the ground that it had changed the character of its business during the base period, and that its average base period net income does not reflect the normal operation for the entire base period of the business. The constructive average base period net income finally determined is higher than it would have been if the activities referred to and engaged in by the corporation in 1938 and 1939 had not occurred and were not taken into account under section 722. Consequently no part of any net abnormal income determined under section 721 (a) (2) (C) and this section shall be deemed to be attributable to 1937, 1938, or 1939.

(Sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C., 62), as made applicable by section 729 (a) of the Internal Revenue Code (54 Stat. 789; 26 U.S.C., 729 (a)), and sections 221 and

222 (f) of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.))

[SEAL]

GUY T. HELVERING,
*Commissioner of
Internal Revenue.*

Approved: April 2, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

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Subchapter C—Miscellaneous Excise Taxes

[Regulations 64, 1943 Ed.]

PART 137—CAPITAL STOCK TAX

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AUTHORITY: §§ 137.0 to 137.112 are issued under sec. 3791 of the Internal Revenue Code (53 Stat., 467; 26 U.S.C., 1940 ed., 3791), and follow the statutory provisions to which they, respectively, refer.

SUBPAR A—INTRODUCTORY

§ 137.0 *Scope of regulations.* These regulations relate to the capital stock tax imposed under Chapter 6 of the Internal Revenue Code, as amended, for the year ended June 30, 1942, and succeeding years.

Subpart B defines terms that are used in the Code and in these regulations.

Subpart C deals with the effective date and geographical scope of the tax.

Subpart D deals with domestic corporations.

Subpart E deals with China Trade Act Corporations.

Subpart F deals with foreign corporations.

Subpart G deals with exemptions from the tax.

Subpart H deals with making, filing, and inspecting returns.

Subpart I deals with payment and collection of tax.

Subpart J deals with abatements and refunds.

Subpart K deals with miscellaneous provisions applicable to the tax.

Regulations 64 (1938 edition), as amended, relate to the capital stock tax imposed under the Revenue Act of 1938 and the Internal Revenue Code for the years 1938 to 1941 inclusive. The years prior to 1938 are covered by earlier regulations. Such Regulations 64 (1938 edition) and earlier regulations have no application to the year ended June 30, 1942, and succeeding years.

The statutory references are to the Internal Revenue Code (53 Stat., Part 1), as amended, unless otherwise stated.

SUBPART B—DEFINITIONS

SEC. 3797. DEFINITIONS.

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) *Person.* The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, company, or corporation.

(3) *Corporation.* The term "corporation" includes associations, joint-stock companies, and insurance companies.

(4) *Domestic.* The term "domestic" when applied to a corporation or a partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

(5) *Foreign.* The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

(7) *Stock*. The term "stock" includes the share in an association, joint-stock company, or insurance company.

(8) *Shareholder*. The term "shareholder" includes a member in an association, joint-stock company, or insurance company.

(9) *United States*. The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(11) *Secretary*. The term "Secretary" means the Secretary of the Treasury.

(12) *Commissioner*. The term "Commissioner" means the Commissioner of Internal Revenue.

(13) *Collector*. The term "Collector" means collector of internal revenue.

(14) *Taxpayer*. The term "taxpayer" means any person subject to a tax imposed by this title.

(b) *Includes and including*. The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

§ 137.10 *Definitions*. As used in these regulations:

(a) The terms defined in the above quoted provisions of law shall have the respective meanings so assigned to them. For the purpose of taxation, the Internal Revenue Code makes its own classifications and prescribes its own standards of classification. Local law is of no importance in this connection.

(b) The term "Code" means the Internal Revenue Code, as amended, especially Chapter 6 thereof relating to the capital stock tax.

(c) The term "tax" means the capital stock tax imposed by Chapter 6 of the Code, as amended.

(d) The term "corporation" is not limited to the artificial entity usually known as a corporation, but includes an association, a joint-stock company, an insurance company, a common law trust, a Massachusetts trust, a business trust, an investment trust, an interinsurance exchange operating through an attorney in fact, and certain partnership associations of the type authorized by the laws of Pennsylvania.

(e) The terms "association," "interinsurance exchange," "joint-stock company," "partnership," "common law trust," "Massachusetts trust," "business trust," and "investment trust," shall have the same meanings and inclusiveness as are attached to them in the applicable Federal income tax regulations.

(f) The term "domestic corporation" means a corporation created or organized in the United States or under the laws of the United States, a State, or either of the Territories of Alaska or Hawaii, regardless of where its business is conducted.

(g) The term "foreign corporation" means any corporation other than a domestic corporation.

(h) The term "stock" includes a share or interest in a corporation as defined above in paragraph (d).

(i) The term "capital stock" includes (1) the money and property paid in by the stockholders; (2) surplus (whether

earned or paid in); (3) surplus reserves; (4) undivided profits; (5) contributions to capital; and (6) other items, whether tangible or intangible, which enter into the "net worth" of the corporation. The term is equivalent to the net worth of the organization, regardless of whether it is a stock or nonstock corporation, an association or other entity taxable as a corporation.

(j) The term "taxable year" means any 12-month period after June 30, 1941, beginning July 1 and ending June 30, or any fractional part thereof.

(k) The term "income-tax taxable year" means a calendar year, fiscal year, or fractional part of a year with respect to which a corporation is required to file a Federal income tax return.

(l) The term "declared value," when applied to a domestic corporation, means the value of its capital stock declared by the corporation on a return for a taxable year, and when applied to a foreign corporation, means the value of its capital employed in the transaction of business in the United States declared by the corporation on a return for a taxable year.

(m) The term "prior Act" means any revenue act enacted prior to February 10, 1939.

SUBPART C—EFFECTIVE DATE AND GEOGRAPHICAL SCOPE

SEC. 1200. TAX.

(a) *Domestic corporations*. For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every domestic corporation with respect to carrying on or doing business for any part of such year an excise tax * * *

(b) *Foreign corporations*. For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every foreign corporation with respect to carrying on or doing business in the United States for any part of such year an excise tax * * *

§ 137.20 *Effective date of the tax*. The capital stock tax imposed by Chapter 6 of the Internal Revenue Code, as amended, applies with respect to each year ending June 30, beginning with the year ended June 30, 1939. However, these regulations relate only to the capital stock tax imposed under Chapter 6 of the Internal Revenue Code, as amended by the Revenue Act of 1942, for the year ended June 30, 1942, and succeeding years.

§ 137.21 *Geographical scope*. The tax is applicable (1) to corporations created or organized in the United States, or under the law of the United States or of any State or Territory, with respect to carrying on or doing business, without reference to where such business is carried on or done, and (2) to every other corporation with respect to carrying on or doing business in any State of the United States, the Territories of Alaska and Hawaii, and the District of Columbia.

SUBPART D—DOMESTIC CORPORATIONS

SEC. 1200. TAX. [As amended by section 301 (a), Revenue Act of 1941, and Section 301 (a), Revenue Act of 1942.]

(a) *Domestic corporations*. For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon

every domestic corporation with respect to carrying on or doing business for any part of such year an excise tax of \$1.25 for each \$1,000 of the declared value of its capital stock. [Under section 301 (d), Revenue Act of 1941 the \$1.25 rate is applicable only for the year ended June 30, 1941, and subsequent years.]

SEC. 1202. DECLARED VALUE. [As amended by section 301 (b), Revenue Act of 1942.]

(a) *Declaration of value*. The declared value shall be the value as declared by the corporation in its return for the year (which declaration of value cannot be amended). The value declared by the corporation in its return shall be as of the close of its last income-tax taxable year ending with or prior to the close of the capital stock tax taxable year (or as of the date of organization in the case of a corporation having no income-tax taxable year ending with or prior to the close of such declaration year).

[SEC. 301. CAPITAL STOCK TAX. (Revenue Act of 1942.)]

(d) *Prior returns effective*. If a return for the year ended June 30, 1942, is filed under Chapter 6 of the Internal Revenue Code, without regard to the amendment thereof as made by this Act, the adjusted declared value reported by the corporation on such return (whether or not correct) shall constitute the declared value for the purposes of such Chapter 6, as amended by this Act, unless a different value is declared on a subsequent return for such year received within the prescribed filing period.

§ 137.30 *Nature and rate of tax*. The tax is an excise tax imposed with respect to carrying on or doing business during a taxable year ending June 30, or any fractional part thereof. It is an excise tax upon the exercise of the privilege of doing business and not upon the business itself and is imposed upon each corporation with respect to carrying on or doing business and not upon each business carried on. If more than one corporation is engaged in carrying on a single business, each must file a return and pay the tax. The tax is imposed at the rate of \$1.25 for each full \$1,000 of the declared value of the capital stock. The tax may not be apportioned under any circumstances. If a corporation is engaged in business for any portion of a taxable year, liability for the tax is incurred for the entire taxable year.

§ 137.31 *Doing business*. The term "business" is very comprehensive and embraces whatever occupies the time, attention, or labor of men for profit. Accordingly, regardless of the nature of its activities, any corporation organized for profit and carrying out any of the purposes of its organization is doing business within the meaning of the Code. Similarly, even if not organized for profit, any corporation which engages in activities ordinarily carried on for profit is doing business. It is immaterial whether the activities result in a profit or a loss, or whether the corporation has been successful in its enterprise, or that because of unfavorable business conditions, no operations are carried on for a particular period. No particular amount of business need be done, nor is it necessary that the business be continuous throughout the taxable year.

The case is exceptional in which the activities of a corporation organized for profit do not amount to doing business within the meaning of the Code. Such a case is generally limited to one in which the corporation is not pursuing the end for which organized, i. e., profit.

§ 137.32 *Illustrations*—(a) *General*. In general "doing business" includes such activities as:

- (1) Buying, selling, manufacturing, developing, financing, speculating, or otherwise dealing in or managing, property of any description;
- (2) Furnishing services of any character;
- (3) Leasing or managing properties, collecting rents or royalties;
- (4) Managing, financing, controlling, or directing the operations, performing any function, or in any other way aiding or serving the general purposes of, any affiliated or related company;
- (5) The orderly liquidation of property by negotiating sales from time to time as opportunity and judgment dictate and distribution of the proceeds as liquidation is effected—for example, the liquidation of an estate, of properties taken over from another corporation, or of shareholders' fractional interests in particular property;
- (6) Investment or reinvestment (in the case of a corporation holding securities) of surplus or other funds in securities, with the exception of the reinvestment of funds realized upon the maturity or redemption of securities;
- (7) May be engaged in by a corporation which has leased its properties to another without divesting itself of all control and management thereof or under such terms that it is required to or does keep the properties in repair; or any activities performed by a lessor corporation to enable the lessee to utilize the leased properties, regardless of whether such activities are performed on behalf or under the order of the lessee or whether such acts are of major importance; or
- (8) Any other activities coming within the ordinary and natural signification of the term "carrying on or doing business."

(b) *Parent company*. A company owning the controlling interest in one or more active subsidiary corporations is deemed to be doing business within the meaning of the statute.

(c) *Debtor in possession*. A corporation continued in possession, control and management of its property as a "debtor in possession" in a proceeding under Chapter X of the Bankruptcy Act, as amended, is doing business and subject to the tax the same as any other corporation.

(d) *Exceptions*. Ordinarily the exceptions to "doing business" are restricted to limited activities of a corporation. For example:

(1) A corporation (not including a parent company as specified in paragraph (b)) is not subject to the tax if its corporate powers are limited to the mere owning and holding of property and the distribution of its avails, or, although incorporated for the purpose of doing business, if it has retired from

the business for which it was organized and has reduced its activities to the mere ownership and holding of property, the distribution of its avails, and doing only such acts as are necessary to the maintenance of its corporate existence and the private management of its purely internal affairs. However, a corporation which has retired from its principal business is subject to the tax if, nevertheless, it engages in other business activities or maintains its organization for the purpose of continued effort in the pursuit of profit or gain.

(2) A newly organized corporation does not incur liability for the tax while its activities are limited to purely internal matters incidental to the completion of its organization, such as the sale of its stock for cash, and the election of officers. On the other hand, it is not necessary for such corporation to have commenced the actual operation of the business for which it was organized before a tax liability may arise. Generally, liability for the tax is first incurred by a newly organized corporation when, preliminary to the commencement of the operation of its intended business, it undertakes such activities as the acquisition of property, whether paid for in stock of the corporation or with proceeds from the sale of such stock; constructing or contracting for the construction of a plant; contracting for the purchase of property or for the sale of its intended product; the purchase of materials, machinery or equipment; the hiring of employees; etc.

(3) A corporation will not be regarded as "doing business" if it had no activities during the entire taxable year because it has:

- (a) Become dormant; or
- (b) Completed its business, as, for example, where a real estate subdivision has been developed, sold and reduced to cash; or
- (c) Abandoned its business, as, for example, where prospective oil properties are proven worthless.

§ 137.33 *Declared value*. In its return for each year, a corporation must declare a definite and unqualified value for its capital stock. The declaration of value must be made in terms of United States dollars and be specific, as, for example, "\$10,000", or "Zero" in the event it is desired to indicate no value. The declared value can in no case be less than zero, and statements such as "None", "No value", "Deficit", and similar expressions, or a declaration of a deficit or minus figure shall be considered a declaration of "Zero."

A corporation may exercise unrestricted judgment and discretion in determining the value to be declared for its capital stock on a return for any year. In making such declaration, the corporation is not bound by any previous declaration of value.

The value shall be declared as of the close of the last income-tax taxable year ending with or prior to the close of the capital stock tax taxable year, or as of the date of organization if the corporation has no income-tax taxable year ending with or prior to the close of the capi-

tal stock tax taxable year. Thus, for the year ended June 30, 1942, the value shall be declared as of December 31, 1941, if the corporation makes its income tax returns on a calendar year basis, or as of the close of any other month from July 1941, to and including June 1942, if its income tax returns are made on the basis of a fiscal year ending with such month. In the case of a newly organized corporation which does not have an income-tax taxable year ending with or prior to the close of the capital stock tax taxable year, June 30, the value shall be declared as of the date of organization.

Extreme care should be exercised in making the declaration of value, since once made it cannot be amended, except as otherwise provided for in this section, either by the corporation or by the Commissioner. It is not only binding with respect to the capital stock tax liability for the year for which declared, but is also a prime factor in computing the declared value excess-profits tax, if any, for the applicable income-tax taxable year under subchapter B of Chapter 2 of the Code. A corporation may, within the statutory period for filing returns (up to and including the last day of any extension period), amend the value declared on one return by filing another return to take the place of the one previously filed, but, under the provisions of section 1202 (a) of the Code, such amended return must be received by the collector on or before the last day of the filing period. An amended return received after such date is not effective, whether or not placed in the mails in ample time to reach the office of the collector in due course before the expiration of the filing period. Where two or more timely returns are received by the collector, the last received constitutes the return required by law and the value declared thereon becomes the binding value for capital stock tax and declared value excess-profits tax purposes.

SUBPART E—CHINA TRADE ACT CORPORATIONS

[Sec. 1202. DECLARED VALUE (As amended by section 301 (b), Revenue Act of 1942)]

(b) *Credit for China Trade Act corporations*. For the purpose of the tax imposed by section 1200 there shall be allowed in the case of a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., 1940 ed., title 15, ch. 4), as a credit against the declared value of its capital stock, an amount equal to the proportion of such declared value which the par value of the shares of stock of the corporation, owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date. For the purposes of this subsection shares of stock of a corporation shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith vested; and as used in this subsection the term "China" shall have the same meaning as when used in the China Trade Act, 1922.

§ 137.40 *Definitions*. As used in this subpart:

(a) *China Trade Act Corporation* means a corporation chartered under the China Trade Act, 1922.

(b) *China* means (1) China including Manchuria, Thibet, Mongolia, and any territory leased by China to any foreign government, (2) the Crown Colony of Hongkong, and (3) the Province of Macao.

(c) *Possessions of the United States* include Puerto Rico, the Philippine Islands, the Panama Canal Zone, Guam, Tutuila, Wake, and the Virgin Islands.

(d) *Persons resident* means persons who on June 30 of the taxable year had their domicile in China, the United States, or a possession of the United States.

§ 137.41 *General.* Corporations organized under the China Trade Act, 1922, are domestic corporations and, with the exceptions noted in this subpart, are subject to all of the provisions of these regulations relating to domestic corporations, including those governing declarations of value (see § 137.33). In view of the provisions of section 12 of the China Trade Act, the income-tax taxable years of all China Trade Act corporations end on December 31. Declarations of value shall be shown in United States dollars. In declaring a value for the capital stock, conversion of foreign currencies must be made at the rate of exchange prevailing on December 31, of the taxable year. The prevailing rate of exchange shall be the rate certified to the Secretary by the Federal Reserve Bank of New York under the provisions of section 522 (c) of the Tariff Act of 1930 (46 Stat. 740).

§ 137.42 *Credits and computation of tax.* A China Trade Act corporation is allowed a credit against the declared value of its capital stock for each taxable year equal to the proportion of such declared value which the par value of the shares of its stock owned on June 30, the last day of the taxable year, by (a) persons resident in China, the United States, or possessions of the United States, and (b) individual citizens of the United States or China, wherever resident, bears to the par value of the whole number of the shares of stock outstanding on such date.

Only those shares of stock, the equitable right to the income from which is in good faith vested on June 30 of the taxable year in persons resident in China, the United States, or possessions of the United States, and individual citizens of the United States or China, wherever resident, may be considered in determining such credit.

If a corporation claims the credit mentioned above, it shall file a capital stock tax return (Form 707) executed in accordance with the law and these regulations (see subpart H) and complete the form in accordance with the instructions thereon. It must also securely attach to such return, and make a part thereof, a supplemental form (707a) which shall contain all of the information required by the law, these regulations, and the instructions on the form.

SUBPART F—FOREIGN CORPORATIONS

[Sec. 1200. Tax (As amended by section 301 (a), Revenue Act of 1941, and section 301 (a), Revenue Act of 1942)]

(b) *Foreign corporations.* For each year ending June 30, beginning with the year end-

ing June 30, 1939, there shall be imposed upon every foreign corporation with respect to carrying on or doing business in the United States for any part of such year an excise tax equivalent to \$1.25 for each \$1,000 of the declared value of capital employed in the transaction of its business in the United States. [Under section 301 (d), Revenue Act of 1941 the \$1.25 rate is applicable only for the year ended June 30, 1941, and subsequent years.]

[Sec. 1202. DECLARED VALUE. (As amended by section 301 (b), Revenue Act of 1942)]

(a) *Declaration of value.* The declared value shall be the value as declared by the corporation in its return for the year (which declaration of value cannot be amended). The value declared by the corporation in its return shall be as of the close of its last income-tax taxable year ending with or prior to the close of the capital stock tax taxable year (or as of the date of organization in the case of a corporation having no income-tax taxable year ending with or prior to the close of such declaration year).

[Sec. 301. CAPITAL STOCK TAX. (Revenue Act of 1942)]

(d) *Prior returns effective.* If a return for the year ended June 30, 1942, is filed under Chapter 6 of the Internal Revenue Code, without regard to the amendment thereof as made by this Act, the adjusted declared value reported by the corporation on such return (whether or not correct) shall constitute the declared value for the purposes of such Chapter 6, as amended by this Act, unless a different value is declared on a subsequent return for such year received within the prescribed filing period.

§ 137.50 *Nature and rate of tax.* The tax is an excise tax imposed with respect to carrying on or doing business in the United States during a taxable year ending June 30, or any fractional part thereof. The tax is imposed at the rate of \$1.25 for each full \$1,000 of the declared value of capital employed by a foreign corporation in the transaction of business in the United States. For the provisions under which foreign corporations are required to file capital stock tax returns, see § 137.74.

§ 137.51 *Carrying on or doing business in the United States.* The determination as to whether a foreign corporation is carrying on or doing business in the United States within the meaning of the Code depends upon the particular facts of each case. Ordinarily, a foreign corporation engaged in trade or business within the United States, and therefore classified as a resident foreign corporation for purposes of the tax imposed by section 14 (c) (1) of the Code is subject to the capital stock tax as a foreign corporation carrying on or doing business in the United States. As to the meaning of "carrying on or doing business," in general, see §§ 137.31 and 137.32.

§ 137.52 *Capital employed in the United States.* The phrase "capital employed in the transaction of its business in the United States" means the portion of the total capital of the foreign corporation utilized in carrying on or doing business in the United States.

A foreign corporation may employ capital in the transaction of its business in the United States in various ways. For example, property in the United States used in its business; notes and

accounts receivable, and other like assets, representing business done in the United States; merchandise kept in the United States for sale; and funds on deposit in the United States for use in the corporation's business in the United States, are capital employed in the transaction of business in the United States.

§ 137.53 *Declared value.* In its return for each year a foreign corporation shall declare a definite value for the capital employed by it in the transaction of business in the United States. The rules relating to the declared value of the capital stock of domestic corporations (see § 137.33) are applicable to the declared value of the capital of foreign corporations employed in the transaction of business in the United States.

SUBPART G—EXEMPTIONS

SEC. 1201. EXEMPTIONS.

(a) The taxes imposed by section 1200 shall not apply—

(1) *Corporations exempt from income tax.* To any corporation enumerated in section 101;

(2) *Insurance companies.* To any insurance company subject to the tax imposed by section 201, 204, or 207.

[Sec. 169. COMMON TRUST FUNDS.]

(b) *Taxation of common trust funds.* A common trust fund shall not be subject to taxation under this chapter, * * * or chapter 6 and for the purposes of such chapters * * * shall not be considered a corporation.

SEC. 101. EXEMPTIONS FROM TAX ON CORPORATIONS. [As amended by section 217 (a), Revenue Act of 1939, and sections 137 (a) and 165 (a), Revenue Act of 1942.]

The following organizations shall be exempt from taxation under this chapter—

(1) Labor, agricultural, or horticultural organizations;

(2) Mutual savings banks not having a capital stock represented by shares;

(3) Fraternal beneficiary societies, orders, or associations, (A) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and (B) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents;

(4) Domestic building and loan associations substantially all the business of which is confined to making loans to members; and cooperative banks without capital stock organized and operated for mutual purposes and without profit;

(5) Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for burial purposes as a cemetery corporation and not permitted by its charter to engage in any business not necessarily incident to that purpose, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(6) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

(7) Business leagues, chambers of commerce, real-estate boards, or boards of trade, not organized for profit and no part of the

net earnings of which inures to the benefit of any private shareholder or individual;

(8) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes;

(9) Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder;

(10) Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations; but only if 85 per centum or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses;

(11) Mutual insurance companies or associations other than life or marine (including interinsurers and reciprocal underwriters) if the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) does not exceed \$75,000;

(12) Farmers', fruit growers', or like associations organized and operated on a cooperative basis (a) for the purpose of marketing the products of members or other producers, and turning back to them the proceeds of sales, less the necessary marketing expenses, on the basis of either the quantity or the value of the products furnished by them, or (b) for the purpose of purchasing supplies and equipment for the use of members or other persons, and turning over such supplies and equipment to them at actual cost, plus necessary expenses. Exemption shall not be denied any such association because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of interest in the State of incorporation or 8 per centum per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the association, upon dissolution or otherwise, beyond the fixed dividends) is owned by producers who market their products or purchase their supplies and equipment through the association; nor shall exemption be denied any such association because there is accumulated and maintained by it a reserve required by State law or a reasonable reserve for any necessary purpose. Such an association may market the products of nonmembers in an amount the value of which does not exceed the value of the products marketed for members, and may purchase supplies and equipment for nonmembers in an amount the value of which does not exceed the value of the supplies and equipment purchased for members, provided the value of the purchases made for persons who are neither members nor producers does not exceed 15 per centum of the value of all its purchases. Business done for the United States or any of its agencies shall be disregarded in determining the right to exemption under this paragraph;

(13) Corporations organized by an association exempt under the provisions of paragraph (12) or members thereof, for the purpose of financing the ordinary crop operations of such members or other producers, and operated in conjunction with such association. Exemption shall not be denied any such corporation because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of in-

terest in the State of incorporation or 8 per centum per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the corporation, upon dissolution or otherwise, beyond the fixed dividends) is owned by such association, or members thereof; nor shall exemption be denied any such corporation because there is accumulated and maintained by it a reserve required by State law or a reasonable reserve for any necessary purpose;

(14) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt from the tax imposed by this chapter;

(15) Corporations organized under Act of Congress, if such corporations are instrumentalities of the United States and if, under such Act, as amended and supplemented, such corporations are exempt from Federal income taxes;

(16) Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (A) no part of their net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (B) 85 per centum or more of the income consists of amounts collected from members and amounts contributed to the association by the employer of the members for the sole purpose of making such payments and meeting expenses;

(17) Teachers' retirement fund associations of a purely local character, if (A) no part of their net earnings inures (other than through payment of retirement benefits) to the benefit of any private shareholder or individual, and (B) the income consists solely of amounts received from public taxation, amounts received from assessments upon the teaching salaries of members, and income in respect of investments;

(18) Religious or apostolic associations or corporations, if such associations or corporations have a common treasury or community treasury, even if such associations or corporations engage in business for the common benefit of the members, but only if the members thereof include (at the time of filing their returns) in their gross income their entire pro-rata shares, whether distributed or not, of the net income of the association or corporation for such year. Any amount so included in the gross income of a member shall be treated as a dividend received;

(19) Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or their designated beneficiaries, if (A) admission to membership in such association is limited to individuals who are officers or employees of the United States Government, and (B) no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual.

§ 137.60 Proof of exemption under section 1201 (a) (1) of the Code. In every case, where not already established under section 1201 (a) (1) of the Code, or a similar provision of a prior Act, exemption from the capital stock tax as a corporation enumerated in section 101 of the Code, or in a corresponding section of a prior Act, must be established by an official ruling. To establish such exemption thereto shall file a capital stock tax return, complete in all respects including

(1) a declaration of value for its capital stock, (2) a statement of the subsection of section 101 under which exemption is claimed, and (3) the necessary supporting evidence required in the case.

In support of its claim for exemption, the corporation shall submit with the return a statement setting forth (1) the character of the organization, (2) the purpose for which it was organized, (3) its actual activities for a period of at least one year, (4) the sources of its income and the disposition of such income, (5) whether or not any of its income is credited to surplus or may inure to the benefit of any private shareholder or individual, and (6) in general all facts relating to its operations which affect its right to exemption. In addition, the corporation shall submit a copy of (1) its charter or articles of incorporation, (2) its by-laws, and (3) its latest financial statement showing the assets, liabilities, receipts and disbursements. If, however, the corporation has received a ruling from the Commissioner exempting it from filing Federal income tax returns and if the conditions on which such ruling was based have not changed, the corporation may submit a copy of such ruling with the capital stock tax return in lieu of the specified information.

The original of such documents as charters, by-laws, etc., should not be submitted in any case as all evidence becomes a part of the records of the Bureau and, under the rules of the Department, may not be returned.

A corporation, the status of which has not been determined, may (1) pay any tax shown on such return to avoid any statutory interest that deferred payment might entail, or (2) defer payment of the tax until a ruling has been made. If the corporation exercises option (1) and the claim for exemption is allowed, it will be advised, and may thereafter file a claim for refund of the tax paid. If option (2) is exercised and the claim for exemption is rejected, the corporation will be required to pay the tax together with statutory interest from the due date of the tax and not merely from the date of the rejection of the claim for exemption.

The collector, upon receipt of the return and accompanying papers, properly executed, will forward them to the Commissioner for decision as to whether the organization is exempt. After consideration by the Commissioner, the corporation will be advised whether its claim for exemption is allowed or rejected. If the claim is allowed, no further capital stock tax returns will be required so long as its income tax status is not changed.

Each collector will keep a list of all such exempt corporations, to the end that he may from time to time inquire into their status and ascertain whether or not they are observing the conditions upon which their exemption is predicated.

For a more detailed discussion of the several classes of corporations that are enumerated in section 101, reference is made to the applicable income tax regulations.

SEC. 201. LIFE INSURANCE COMPANIES. [As amended by section 163 (a), Revenue Act of 1942.]

(a) *Imposition of tax.*

(1) *In general.* There shall be levied, collected, and paid for each taxable year upon the adjusted normal-tax net income * * * of every life insurance company taxes at the rates provided * * *

(3) *No United States insurance business.* Foreign life insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

SEC. 204. INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL. [As amended by section 164 (a), Revenue Act of 1942.]

(a) *Imposition of tax.*

(1) *In general.* There shall be levied, collected, and paid for each taxable year upon the normal-tax net income * * * of every insurance company (other than a life or mutual insurance company) and every mutual marine insurance company taxes at the rates specified * * *

(3) *No United States insurance business.* Foreign insurance companies (other than a life or mutual insurance company) and foreign mutual marine insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

SEC. 207. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL. [As amended by section 165 (b), Revenue Act of 1942.]

(a) *Imposition of tax.* There shall be levied, collected, and paid for each taxable year upon the income of every mutual insurance company (other than a life or a marine insurance company and other than an interinsurer or reciprocal underwriter) a tax * * * and upon the income of every mutual insurance company (other than a life or a marine insurance company) which is an interinsurer or reciprocal underwriter, a tax * * *

(6) *No United States insurance business.* Foreign mutual insurance companies (other than a life or marine insurance company) not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

§ 137.61 *Insurance companies.* Only those insurance companies subject to the income tax imposed by sections 201, 204, or 207 of the Code are exempt from capital stock tax under section 1201 (a) (2) of the Code. Such exempt status must be established by an official ruling. For that purpose a capital stock tax return, complete in all respects including a declaration of value for its capital stock, shall be filed, showing under which of the specified sections the corporation is subject to income tax. After consideration by the Commissioner, the corporation will be advised whether its claim for exemption is allowed or rejected. If the claim is allowed, no further capital stock tax returns will be required so long as the income tax status is not changed.

The exemption provided by section 1201 (a) (2) does not apply to incorporated insurance agencies; attorneys in fact for reciprocal insurance companies or interinsurance exchanges, holding

companies for insurance companies, or any corporation (other than an insurance company) which is closely affiliated with, or is a facility of, or whose capital stock is held by, an insurance company.

§ 137.62 *Common trust fund.* A common trust fund, as defined in section 169 (a) of the Code, is not subject to the tax and is not required to file capital stock tax returns since it is provided in section 169 (b) of the Code that such organization shall not be considered a corporation for capital stock tax purposes.

§ 137.63 *Not doing business.* A domestic corporation which did not carry on or do any business (see §§ 137.31 and 137.32), or a foreign corporation which did not carry on or do any business in the United States (see § 137.51), during a taxable year ending June 30, may claim exemption on the ground of not doing business within the meaning of the Code. If such claim is allowed, the corporation will not be required to pay any capital stock tax for such year, but must, nevertheless, file a return and declare therein a value for the succeeding taxable year.

As corporations are generally organized to do business, every corporation is presumed to be subject to the tax unless it submits evidence satisfactory to the Commissioner that it has not carried on or done business during any part of the taxable year. Accordingly, exemption from the tax must be established by an official ruling by the Commissioner. The fact that an exemption from the tax was allowed for one year because of not doing business is not acceptable as proof that business was not carried on in any subsequent year. Likewise, the mere citation of a court decision, or of a provision of the Code or of these regulations, or a statement to the effect that the same conditions existed during the taxable year as prevailed in a previous year, or any other mere conclusion, does not constitute satisfactory proof. If a corporation claims exemption from the tax because of not doing business, a capital stock tax return, completed in accordance with the requirements of these regulations (see subpart H), must be filed for each year, regardless of whether or not the claim for exemption has been allowed for the previous taxable year. The following evidence must be attached to the return: (1) An excerpt from its charter setting forth its corporate powers; (2) copies of the minutes of all meetings of the board of directors held during the taxable year, and of all reports made by an executive or other standing committee, or any other governing body, upon the activities of the corporation during the taxable year; (3) a comparative statement of the assets and liabilities as of the beginning and close of the taxable year; (4) a detailed statement for such year of the cash receipts from all sources and the cash disbursements for all purposes; and (5) a comprehensive statement of all activities in which the corporation was actually engaged during the taxable period, and in general all facts relating to its operations which may affect its right to exemption. (See § 137.64.) In addition there shall be submitted all other information, data,

and records that the Commissioner may require. The original of such documents as charters, by-laws, etc., should not be submitted, as all evidence becomes a part of the official records and under the rules of the Department may not be returned.

The collector upon receipt of the return, including the necessary evidence to support the claim for exemption, shall forward it to the Commissioner for decision as to whether the organization is exempt from payment of the tax for the year.

§ 137.64 *Action on claims for exemption.* A claim for exemption from liability for the tax should be made at the time the return is filed. A claim made at a later date will be considered only if made by filing with the collector a claim for the abatement or refund (as the case may be) of any tax assessed or paid. Such claim shall be accompanied by the necessary supporting evidence. If a claim for exemption is rejected, the tax due on the value declared in the return, or on the value determined by the Commissioner in case the corporation fails to declare a value, shall be assessed at once. Interest on such tax accrues at the statutory rate from the due date and not merely from the date when the exemption was denied. For discussion of incomplete returns, see § 137.71; for discussion of penalties and interest, see § 137.92.

SUBPART H—RETURNS

SEC. 1203. RETURNS.

(a) *Requirement.* Every corporation liable for tax under section 1200 shall make a return under oath. Such return shall contain such information and be made in such manner as the Commissioner with the approval of the Secretary may by regulations prescribe.

SEC. 3632. AUTHORITY TO ADMINISTER OATHS, TAKE TESTIMONY, AND CERTIFY.

(a) *Internal Revenue personnel.*

(1) *Persons in charge of administration of internal revenue laws generally.* Every collector, deputy collector, internal revenue agent, and internal revenue officer assigned to duty under an internal revenue agent, is authorized to administer oaths and to take evidence touching any part of the administration of the internal revenue laws with which he is charged, or where such oaths and evidence are authorized by law or regulation authorized by law to be taken.

(b) *Others.* Any oath or affirmation required or authorized by any internal revenue law or by any regulations made under authority thereof may be administered by any person authorized to administer oaths for general purposes by the law of the United States, or of any State, Territory, or possession of the United States, or of the District of Columbia, wherein such oath or affirmation is administered, or by any consular officer of the United States. This subsection shall not be construed as an exclusive enumeration of the persons who may administer such oaths or affirmations.

§ 137.70 *Returns, in general.* Except as otherwise provided in Subpart G, every corporation is required to make a complete return under oath within the time prescribed by law. If this is not done the collector or deputy collector is required to make the return for the corporation or the Commissioner may do

so. As to details and penalties in such cases, see §§ 137.82 and 137.92.

The return must be verified under oath by at least one of the responsible officers of the corporation and preferably by the president and the treasurer. However, see § 137.75. The oath may be administered by any collector, deputy collector, internal revenue agent, internal revenue officer assigned to duty under an internal revenue agent, or by any person duly authorized to administer oaths for general purposes by the law of the United States or of any State, Territory, or possession of the United States, or of the District of Columbia, wherein such oath is administered, or by a consular officer of the United States. The statutory requirement that a return shall be made under oath will be considered satisfied by a return made under affirmation.

§ 137.71 *Incomplete return.* If a document purporting to be a return is filed on time but is so defective in essential matters that it does not substantially comply with the law, it may be disregarded as a return and the corporation may be subjected to the same penalties as though the document had not been filed (see § 137.92). In any such case the collector, deputy collector, or Commissioner may make a return for the corporation (see § 137.82).

§ 137.72 *Return by domestic corporation.* Except in a case where a ruling has been received from the Commissioner (see §§ 137.60 and 137.61) specifically exempting the corporation from filing capital stock tax returns, a return must be filed by every domestic corporation in existence during any part of a taxable year, including a corporation incorporated or ceasing to exist within such year. The return must be filed even though the corporation claims exemption from the tax because of not carrying on or doing business at any time during the taxable year (see § 137.63).

The return shall be submitted, under oath, on Form 707, copies of which may be procured from the collector. The return shall set forth all the information required by the form, including, regardless of whether exemption from the tax is claimed, a declared value for the capital stock. The return shall be filed, in triplicate, with the collector (see § 137.81) within the time prescribed for the filing thereof (see § 137.79).

§ 137.73 *Returns by affiliated corporations.* The tax is imposed upon each corporation with respect to carrying on or doing business and not upon each business carried on. If more than one corporation is engaged in carrying on a single business, each must file a return and pay the tax. Accordingly, a consolidated return is not permitted for purposes of the capital stock tax, even though a consolidated return may be filed for income tax purposes. So-called parent and subsidiary corporations must file separate returns and make separate declarations of value for their capital stock, the same as other corporations.

A parent corporation which owns the controlling interest (that is, more than

50 percent of the voting stock) in one or more corporations shall submit with its return a list of all such subsidiaries, showing, with respect to each subsidiary, the name and address, the State and date of incorporation, the number of shares of stock of each class held by the parent, and the district in which capital stock tax returns are filed by the subsidiary. The return of each subsidiary shall, in addition to other information required by the return, show the name and address of the parent company and the district in which the return of the parent company is filed.

§ 137.74 *Return by foreign corporation.* A capital stock tax return must be filed by every foreign corporation which, whether on a calendar or fiscal year basis, is required to file an income tax return of net income for purposes of the tax imposed under section 14 (c) (1) of the Code. Such return must be filed even though the corporation claims that it was not carrying on or doing business in the United States at any time during the taxable year (see § 137.51). In such case the corporation may, in lieu of paying the tax at the time of filing the return, claim exemption from the tax because of not doing business, but in that event the corporation shall attach to the return, in accordance with the instructions set forth on the return form, a detailed statement of its activities in this country during the taxable year.

The return must be submitted, under oath, on Form 708, copies of which may be procured from collectors. The return shall set forth all the information required by the form, including, regardless of whether exemption from the tax is claimed, a declared value for the capital employed by the corporation in the transaction of business in the United States (see § 137.53). The return shall be filed, in triplicate, with the collector (see § 137.81) within the time prescribed for the filing thereof (see § 137.79).

§ 137.75 *Return of corporation in receivership.* If at the time for filing a return all the property of a corporation is in custody of a receiver (including a trustee in bankruptcy or other like representative), the return shall be filed by the receiver. Where the business was operated by the corporation for any part of the taxable year, the return of the receiver shall be complete, including a declared value for the capital stock. If the receiver's custody was continuous throughout the entire capital stock tax taxable year, no statement of declared value is required but, in lieu thereof, the receiver shall attach a statement to the return showing the date on which the property came into his custody and whether his custody was continuous thereafter. The above rules do not apply to the case of a "debtor in possession" (see § 137.32 (c)). In such case a return complete in all respects must be filed.

§ 137.76 *Return by new corporation.* A corporation created within a taxable year is required to file a return for that

year the same as one created prior to and existing throughout the year. This requirement applies to any organization within the definition of the term "corporation" contained in § 137.10 (d) established within a taxable year regardless of whether a corporate charter is later procured.

§ 137.77 *Return by liquidated corporation.* If a corporation is entirely liquidated during a taxable year, its responsible representatives shall file a return for that year. Such return shall be marked "Final return" and shall be accompanied by a statement setting forth in detail all the facts relating to the liquidation. The return may be filed immediately upon completion of the liquidation, adapting for this purpose a return form used for a preceding year in the event the form for the current year is not available. As to payment of tax in such cases, see § 137.90. However, if during a taxable year a corporation ceases to exist as a corporate entity in contemplation of the law under which it was created, for example, by failure to renew its charter, but remains in business in a quasi corporate capacity, it becomes an association in contemplation of the Code and, accordingly, must file returns as a continuing corporation.

§ 137.78 *Change of corporate name.* A mere change in name by amendment of an existing charter does not create a new corporation. In such case, the return shall be made in the name which the corporation bears at the close of the taxable year and show the name under which the return was filed for the preceding year.

TIME FOR FILING

[SEC. 1203. RETURNS.]

(b) Time for filing.

(1) *General rule.* Such return shall be made within one month after the close of the year with respect to which such tax is imposed.

(2) *Extension of time.* The Commissioner may extend the time for making the returns, under such rules and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than sixty days. * * *

§ 137.79 *Time for filing return.* The return must be filed on or before July 31 next following the close of the taxable year, unless the time for filing has been officially extended prior to such date (see § 137.80). However, if July 31 or the last day of an extension period falls on a Sunday or a legal holiday, a return filed on the next succeeding business day will be considered timely filed.

§ 137.80 *Extensions of time.* The Code authorizes the Commissioner to extend, under such rules and regulations as he may prescribe with the approval of the Secretary, the time for filing returns, subject to the limitation that no such extension shall be for more than 60 days. Pursuant to this authority an extension of either of two kinds may be granted as the circumstances may warrant; namely, (a) general, i. e., by Treasury decision to all corporations or all corporations of a specified class, or (b) special, i. e., by written notice to a corpora-

tion upon its application therefor. Collectors of internal revenue are hereby authorized to grant extensions of the second kind under the conditions prescribed herein. In the exercise of such authority, a collector shall grant an extension of time for filing a return, only (1) upon a written application under oath filed on or before the statutory due date of the return and showing reasonable cause for the extension; (2) for such reasonable period as may be required by the circumstances, not to extend in any case beyond the 29th day of September next following the close of the taxable year; (3) with the provision that interest at the rate of 6 per cent per annum shall be paid upon the tax from the statutory due date (July 31) to the date of payment of the tax; and (4) in accordance with such procedure as may be prescribed from time to time by the Commissioner.

The determination whether an application presents reasonable cause for an extension depends upon the particular circumstances of each case. Ordinarily, sickness or absence of the officers charged with the responsibility of making the return, or other circumstances beyond the control of the corporation which prevent the filing of a proper return within the time required by law, constitute reasonable cause warranting an extension. A corporation desiring an extension of time for filing its capital stock tax return shall file with the collector on or before the statutory due date of the return an application under oath setting forth the reasons necessitating an extension and stating the time for which the extension is requested. In every case in which an extension is allowed, a copy of the collector's letter granting the extension shall be attached to the return when filed. As to general provisions relating to penalties and interest, see § 137.92 and 137.93.

PLACE FOR FILING

[SEC. 1203. RETURNS.]

(c) *Place for filing.* The return shall be made to the collector for the district in which is located the principal place of business of the corporation, or, if it has no principal place of business in the United States, then to the collector at Baltimore, Maryland.

§ 137.81 *Place for filing return.* The return shall be filed with the collector for the district in which is located the principal place of business of the corporation, or, if it has no principal place of business in the United States, with the collector at Baltimore, Maryland.

FAILURE TO MAKE RETURNS; DELINQUENT AND FRAUDULENT RETURNS

SEC. 3612. RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR.

(a) *Authority of collector.* If any person fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise.

(b) *Authority of Commissioner.* In any such case the Commissioner may, from his own knowledge and from such information

as he can obtain through testimony or otherwise—

(1) *To make return.* Make a return, or
(2) *To amend collector's return.* Amend any return made by a collector or deputy collector.

(c) *Legal status of returns.* Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.

§ 137.82 *Returns by collector, deputy collector, or Commissioner.* If any corporation fails to make and file a complete return within the prescribed time or makes, willfully or otherwise, a false or fraudulent return, the collector or deputy collector shall make the return from his own knowledge and from such information as he can obtain through testimony or otherwise. In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise, make a return or amend any return made by a collector or deputy collector. As to penalties in such cases, see § 137.92.

SEC. 1204. PUBLICITY OF RETURNS.

Returns required to be filed for the purpose of the tax imposed by section 1200 shall be open to inspection in the same manner, to the same extent, and subject to the same provisions of law, including penalties, as returns made under chapter 1, except that paragraph (2) of subsections (b) and (f) of section 55 shall not apply.

SEC. 55. PUBLICITY OF RETURNS.

(a) *Public record and inspection.*

(1) Returns made under this chapter upon which the tax has been determined by the Commissioner shall constitute public records; but, except as hereinafter provided in this section, they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary and approved by the President.

(2) And all returns made under this chapter, * * * shall constitute public records and shall be open to public examination and inspection to such extent as shall be authorized in rules and regulations promulgated by the President.

(3) Whenever a return is open to the inspection of any person a certified copy thereof shall, upon request, be furnished to such person under rules and regulations prescribed by the Commissioner with the approval of the Secretary. The Commissioner may prescribe a reasonable fee for furnishing such copy.

(b) *Inspection by states.*

(1) *State officers.* The proper officers of any State may, upon the request of the governor thereof, have access to the returns of any corporation, or to an abstract thereof showing the name and income of the corporation, at such times and in such manner as the Secretary may prescribe.

(c) *Inspection by shareholders.* All bona fide shareholders of record owning 1 per centum or more of the outstanding stock of any corporation shall, upon making request of the Commissioner, be allowed to examine the annual income returns of such corporation and of its subsidiaries.

(d) *Inspection by Committee of Congress.*

(1) *Committees on ways and means and finance.*

(A) The Secretary and any officer or employee of the Treasury Department, upon request from the Committee on Ways and Means of the House of Representatives, the

Committee on Finance of the Senate, or a select committee of the Senate or House specially authorized to investigate returns by a resolution of the Senate or House, or a joint committee so authorized by concurrent resolution, shall furnish such committee sitting in executive session with any data of any character contained in or shown by any return.

(B) Any such committee shall have the right, acting directly as a committee, or by or through such examiners or agents as it may designate or appoint, to inspect any or all of the returns at such times and in such manner as it may determine.

(C) Any relevant or useful information thus obtained may be submitted by the committee obtaining it to the Senate or the House, or to both the Senate and the House, as the case may be.

(2) *Joint committee on internal revenue taxation.* The Joint Committee on Internal Revenue Taxation shall have the same right to obtain data and to inspect returns as the Committee on Ways and Means or the Committee on Finance, and to submit any relevant or useful information thus obtained to the Senate, the House of Representatives, the Committee on Ways and Means, or the Committee on Finance. The Committee on Ways and Means or the Committee on Finance may submit such information to the House or to the Senate, or to both the House and the Senate, as the case may be.

§ 137.83 *Inspection of returns.* All capital stock tax returns are public record, but are open to examination or inspection only under the rules and regulations provided for in section 55 of the Code, as amended. The persons who may examine, inspect or secure copies of the returns are limited to those designated in that section as further limited by section 1204 of the Code.

SUBPART I—PAYMENT AND COLLECTION OF TAX

SEC. 1205. PAYMENT OF TAX.

(a) *Time of payment.* The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector before the expiration of the period for filing the return.

§ 137.90 *Time for payment of tax.* The tax is payable to the collector for the district in which the return is filed, on or before the due date. The due date is July 31 of each year, unless a general extension of time for filing returns is granted by the Commissioner (see § 137.80), in which case the due date is the last day of the extended period. For rules as to special extensions, see § 137.80. Section 137.77 provides that if a corporation is entirely liquidated during a taxable year its responsible representatives may file its return for that year immediately upon completion of the liquidation. In such case the tax may also be paid immediately upon completion of the liquidation. If the tax is not paid at that time, sufficient funds of the liquidating corporation should be retained to pay any tax assessable against the corporation; otherwise, the tax may be collected by suit against the stockholders or other liable transferees to whom its assets have been distributed.

[SEC. 1205. PAYMENT OF TAX.]

(b) *Extension of time.* The Commissioner may extend the time for paying the taxes imposed by section 1200, under such rules

and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than sixty days.

§ 137.91 *Extensions of time.* The Code authorizes the Commissioner to extend the time for paying the tax, under such rules and regulations as he may prescribe with the approval of the Secretary, subject to the limitation that no such extension shall be for more than sixty days.

PENALTIES AND INTEREST

[SEC. 3612. RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR.]

(d) *Additions to tax.*

(1) *Failure to file return.* In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax: *Provided*, That in the case of a failure to make and file a return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after August 30, 1935, then there shall be added to the tax, in lieu of such 25 per centum; 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

(2) *Fraud.* In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

(e) *Collection of additions to tax.* The amount added to any tax under paragraphs (1) and (2) of subsection (d) shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

(f) *Determination and assessment.* The Commissioner shall determine and assess all taxes, other than stamp taxes, as to which returns or lists are so made under the provisions of this section.

SEC. 1206. ADDITION TO THE TAX IN CASE OF DELINQUENCY.

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

§ 137.92 *Penalties and interest.* Section 3612 (d) of the Code provides for penalties to be added to the tax in the following cases: (1) Where no return is filed, (2) where a delinquent return is filed, and (3) where a false or fraudulent return is filed.

A penalty of 25 per cent of the amount of the tax is imposed where no return is filed by the taxpayer, regardless of the reason for the failure to file the return. The imposition of the penalty is mandatory, and the penalty applies even though a return is made for the taxpayer by the Commissioner, collector, or deputy collector in accordance with the provisions of section 3612 (a) and (b) (see § 137.82).

A graduated penalty not in excess of 25 per cent of the amount of the tax is imposed for delinquent filing of a return, unless it is shown to the satisfaction of

the Commissioner that the delinquency was due to a reasonable cause, and not to willful neglect. The penalty is 5 per cent if the delinquency is for not more than 30 days, with an additional 5 per cent for each additional 30 days or fraction thereof during which the delinquency continues, not to exceed 25 per cent in the aggregate. The penalty is computed on the basis of the exact number of days of continued delinquency and not on a calendar month basis.

If a return is placed in the mails, properly addressed and postage paid, in ample time (as shown by the date of the postmark on the envelope in which mailed) to reach the office of the collector in due course before expiration of the statutory filing period or any official extension thereof, but is not received by the collector until after expiration of the prescribed filing period, it will be considered that the delinquency in filing the return is due to reasonable cause, and accordingly the penalty for delinquency will not be asserted.

In all other cases, a corporation desiring to avoid the penalty for delinquent filing of a return must make an affirmative showing of all facts alleged as a reasonable cause for the delinquency. Such showing shall be made in the form of an affidavit which shall be attached to the return. If the Commissioner determines that the delinquency was due to a reasonable cause, and not to a willful neglect, the addition to the tax will not be assessed.

A penalty of 50 per cent of the amount of the tax is imposed where a false or fraudulent return is willfully made. The penalty applies to the total tax due for the entire period involved, including any tax paid previously to the discovery of the falsity or fraud.

Under section 1206 of the Code if the tax is not paid within the time fixed for filing returns interest at the rate of 6 per cent per annum accrues automatically, without assessment of the tax by the Commissioner or notice to the taxpayer, to the actual date of payment or assessment, whichever is prior. The collection of such interest is mandatory under the law regardless of the reason for the delay in payment.

§ 137.93 *Collection of penalties.* Any penalty added to the tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

SEC. 3655. NOTICE AND DEMAND FOR TAX.

(a) *Delivery.* Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

(b) *Addition to tax for nonpayment.* If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of 5 per centum addi-

tional upon the amount of taxes, and interest at the rate of 6 per centum per annum from the date of such notice to the date of payment.

§ 137.94 *Penalty for nonpayment.* If payment of any tax, including penalty or interest, is not made within 10 days after the date of issuance of Form 17 (First notice and demand) based on assessment made by the Commissioner, there will accrue under section 3655 of the Code, a penalty of 5 per cent of the total assessment, and interest at the rate of 6 per cent per annum upon the entire assessment from the date of the notice until the date of payment. If a claim for abatement is filed with the collector within 10 days after the date of the issuance of the first notice and demand, the 5 per cent penalty does not attach. However, in the event the claim for abatement is rejected and the liability is not paid within 10 days after issuance by the collector of demand for payment, the 5 per cent penalty applies. The filing of an abatement claim does not stay the running of interest, which continues to run for the full period that intervenes between the date of the first notice and the date of payment.

SEC. 3312. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

Except in the case of income, war-profits, excess-profits, estate, and gift taxes—

(a) *General rule.* All internal revenue taxes shall (except as provided in subsections (b), (c), and (d)) be assessed within four years after such taxes became due, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of five years after such taxes became due.

(b) *False return or no return.* In case of a false or fraudulent return with intent to evade tax, or of a failure to file a return within the time required by law, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(c) *Willful attempt to evade tax.* In case of a willful attempt in any manner to defeat or evade tax, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(d) *Collection after assessment.* Where the assessment of any tax imposed by this title has been made within the statutory period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun—

(1) Within six years after the assessment of the tax, or

(2) Prior to the expiration of any period for collection agreed upon in writing by the Commissioner and the taxpayer.

SEC. 3746. SUITS FOR RECOVERY OF ERRONEOUS REFUNDS.

(a) *Refunds after limitation period.* Any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) refund of which is erroneously made, within the meaning of section 3774, may be recovered by suit brought in the name of the United States, but only if such suit is begun within two years after the making of such refund.

(b) *Refunds otherwise erroneous.* Any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) which has been erroneously refunded (if such refund would not be considered as erroneous under section 3774) may be recovered by suit brought in the name of the United States, but only if such suit

is begun before the expiration of two years after the making of such refund.

(c) *Refunds based on fraud or misrepresentation.* Despite the provisions of subsections (a) and (b) such suit may be brought at any time within five years from the making of the refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact.

(d) *Interest.* Erroneous refunds recoverable by suit under this section shall bear interest at the rate of 6 per centum per annum from the date of the payment of the refund.

§ 137.95 *Limitation upon assessment.* Any tax due shall be assessed within four years after it became due, except that in case of a false or fraudulent return, a failure to file a return within the time required by law, or a willful attempt to evade or defeat the tax, the tax may be assessed at any time.

SEC. 3660. JEOPARDY ASSESSMENT.

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3690.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

§ 137.96 *Jeopardy assessment.* Whenever, in the opinion of the collector, it becomes necessary to protect the interests of the Government by making an immediate assessment and collection of the tax, the case should be promptly reported to the Commissioner by telegram or letter. The communication should state the full name and address of the person involved, the amount of taxes due, the period involved, and the reason for the recommendation, which will enable the Commissioner to assess the tax immediately, together with all penalties and interest due. Upon assessment such tax, penalty, and interest shall become immediately due and payable, and the collector shall forthwith issue a notice and demand for payment thereof.

The collection of the whole or any part of the amount of the jeopardy assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the sum with respect to which the stay is desired, and with such sureties as the collector deems necessary, conditioned upon the payment of the amount, collection of which is stayed, at the time at which, but for this section, such amount would be due. In lieu of surety or sureties the taxpayer may deposit with the collector bonds or notes

of the United States having a par value not less than the amount of the bond required to be furnished, together with an agreement authorizing the collector in case of default to collect or sell such bonds or notes so deposited.

Upon refusal to pay, or failure to pay or give bond, the collector will proceed immediately to collect the tax, penalty, and interest by distraint without regard to the period prescribed in section 3690 of the Code.

SUBPART J—ABATEMENTS AND REFUNDS

SEC. 3770. AUTHORITY TO MAKE ABATEMENTS, CREDITS, AND REFUNDS.

(a) *To taxpayers.*

(1) *Assessments and collections generally.* Except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, the Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected.

(2) *Assessments and collections after limitation period.* Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefor is filed within the period of limitation for filing such claim.

(3) *Date of allowance.* Where the Commissioner has signed a schedule of overassessments in respect of any internal revenue tax imposed by this title . . . the date on which he first signed such schedule . . . shall be considered as the date of allowance of refund or credit in respect of such tax.

SEC. 3313. PERIOD OF LIMITATION UPON REFUNDS AND CREDITS.

All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must . . . be presented to the Commissioner within four years next after the payment of such tax, penalty, or sum. The amount of the refund . . . shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

§ 137.100 *Claims by taxpayers.* A claim for either abatement or refund of any amount erroneously or illegally assessed or collected shall be made on Form 843, and should be filed with the collector for the district in which the tax was assessed or paid. The claim must set forth in detail and under oath each ground upon which the abatement or refund is claimed and facts sufficient to apprise the Commissioner of the exact basis thereof. A claim which does not comply with the provisions of this paragraph will not be considered for any purpose as a valid claim.

A claim for refund of a tax, including interest, penalties, and other additions thereto, must be filed within four years next after payment. No refund will be allowed after the expiration of the four-year period applicable to the filing of a claim except upon one or more of the

grounds set forth in a claim filed prior to the expiration of such period. As to the time within which claims for abatement must be filed in order to avoid the penalty for nonpayment of tax, see § 137.94.

SEC. 3771. INTEREST ON OVERPAYMENTS.

(a) *Rate.* Interest shall be allowed and paid upon any overpayment in respect of any internal revenue tax at the rate of 6 per centum per annum.

(b) *Period.* Such interest shall be allowed and paid as follows:

(2) *Refunds.* In the case of a refund, from the date of the overpayment to a date preceding the date of the refund check by not more than thirty days, such date to be determined by the Commissioner, whether or not such refund check is accepted by the taxpayer after tender of such check to the taxpayer. The acceptance of such check shall be without prejudice to any right of the taxpayer to claim any additional overpayment and interest thereon.

SEC. 3772. SUITS FOR REFUND.

(a) *Limitations.*

(1) *Claim.* No suit or proceeding shall be maintained in any court for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected until a claim for refund or credit has been duly filed with the Commissioner, according to the provisions of law in that regard, and the regulations of the Secretary established in pursuance thereof.

(2) *Time.* No such suit or proceeding shall be begun before the expiration of six months from the date of filing such claim unless the Commissioner renders a decision thereon within that time, nor after the expiration of two years from the date of mailing by registered mail by the Commissioner to the taxpayer of a notice of the disallowance of the part of the claim to which such suit or proceeding relates.

(3) *Reconsideration after mailing of notice.* Any consideration, reconsideration, or action by the Commissioner with respect to such claim following the mailing of a notice by registered mail of disallowance shall not operate to extend the period within which suit may be begun. This paragraph shall not operate . . . to prevent the suspension of the statute of limitations for filing suit under section 3774 (b) (2).

(b) *Protest or duress.* Such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

SEC. 3774. REFUNDS AFTER PERIODS OF LIMITATION.

A refund of any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) shall be considered erroneous—

(a) *Expiration of period for filing claim.* If made after the expiration of the period of limitation for filing claim therefor, unless within such period claim was filed; or

(b) *Disallowance of claim and expiration of period for filing suit.* In the case of a claim filed within the proper time and disallowed by the Commissioner if the refund was made after the expiration of the period of limitation for filing suit, unless—

(1) Within such period suit was begun by the taxpayer, or

(2) Within such period, the taxpayer and the Commissioner agreed in writing to suspend the running of the statute of limitations for filing suit from the date of the agreement to the date of final decision in one or more named cases then pending before

the Board of Tax Appeals or the courts. If such agreement has been entered into, the running of such statute of limitations shall be suspended in accordance with the terms of the agreement.

SUBPART K—MISCELLANEOUS PROVISIONS

SEC. 1207. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the tax imposed by section 2700 shall, insofar as not inconsistent with this chapter, be applicable in respect of the taxes imposed by section 1200.

SEC. 3760. CLOSING AGREEMENTS.

(a) *Authorization.* The Commissioner (or any officer or employee of the Bureau of Internal Revenue, including the field service, authorized in writing by the Commissioner) is authorized to enter into an agreement in writing with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any internal revenue tax for any taxable period.

(b) *Finality.* If such agreement is approved by the Secretary, the Under Secretary, or an Assistant Secretary, within such time as may be stated in such agreement, or later agreed to, such agreement shall be final and conclusive, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact—

(1) The case shall not be reopened as to the matters agreed upon or the agreement modified, by any officer, employee, or agent of the United States, and

(2) In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

SEC. 2709. RECORDS, STATEMENTS, AND RETURNS.

Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

SEC. 3603. NOTICE REQUIRING RECORDS, STATEMENTS, AND SPECIAL RETURNS.

Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

SEC. 3614. EXAMINATION OF BOOKS AND WITNESSES.

(a) *To determine liability of the taxpayer.* The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

MISCELLANEOUS PENALTIES, FINES, AND FORFEITURES

SEC. 2707. PENALTIES.

(a) Any person who willfully fails to pay, collect, or truthfully account for and pay over the tax imposed by section 2700 (a),

or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(b) Any person required under this subchapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter who willfully fails to pay such tax, make such returns, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(c) Any person required under this subchapter to collect, account for and pay over any tax imposed by this subchapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

§ 137.110 *Willful offenses against the revenue laws.* Any person who willfully fails to pay any tax due, file a return, or keep records, or who attempts in any manner to evade or defeat the tax, is subject to a fine of \$10,000 or imprisonment, or both, with costs of prosecution. For willful failure to pay, or a willful attempt in any manner to evade or defeat the tax, the statute also imposes a penalty equal to the amount of the tax not paid, which penalty is assessable in the same manner as the tax. These penalties apply to an officer or employee who, as such officer or employee, is under a duty to perform the act in respect of which the violation occurs, as well as to a person who fails or refuses to perform any of the duties imposed by the Code.

SEC. 3710. SURRENDER OF PROPERTY SUBJECT TO DISTRAINT.

(a) *Requirement.* Any person in possession of property, or rights to property, subject to distraint, upon which a levy has been made, shall, upon demand by the collector or deputy collector making such levy, surrender such property or rights to such collector or deputy, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) *Penalty for violation.* Any person who fails or refuses to so surrender any of such property or rights shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such levy has been made, together with costs and interest from the date of such levy.

[SEC. 3793. PENALTIES AND FORFEITURES.]

(b) *Fraudulent returns, affidavits, and claims.*

(1) *Assistance in preparation or presentation.* Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony, and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(2) *Persons defined.* The term "person" as used in this subsection includes an officer or employee of a corporation * * *, who as such * * * is under a duty to perform the act in respect of which the violation occurs. [The same language is included in sections 2707 and 3710.]

SEC. 35. CRIMINAL CODE OF THE UNITED STATES, AS AMENDED BY THE ACT APPROVED APRIL 4, 1938 (52 Stat., 197).

(A) Whoever shall make or cause to be made or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, any claim upon or against the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, knowing such claim to be false, fictitious, or fraudulent; or whoever shall knowingly and willfully falsify or conceal or cover up by any trick, scheme, or device a material fact, or make or cause to be made any false or fraudulent statements or representations, or make or use or cause to be made or used any false bill, receipt, voucher roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry in any matter within the jurisdiction of any department or agency of the United States or of any corporation in which the United States of America is a stockholder; or whoever shall enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; * * * shall be fined not more than \$10,000 or imprisoned not more than ten years, or both.

§ 137.111 *Penalty for false claim.* Making a false, fictitious, or fraudulent claim, or falsifying or concealing a material fact in connection with any claim, or entering into any agreement, combination or conspiracy to obtain payment of a false or fraudulent claim is punishable under the Criminal Code of the United States by a fine of not more than \$10,000, or imprisonment for not more than ten years, or both.

AUTHORITY FOR REGULATIONS

SEC. 3791. RULES AND REGULATIONS.

(a) *Authorization.*

(1) *In general.* * * * the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title.

(2) *In case of change in law.* The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

(b) *Retroactivity of regulations or rulings.* The Secretary, or the Commissioner with the approval of the Secretary, may prescribe the extent, if any, to which any ruling, regulation, or Treasury Decision, relating to the internal revenue laws, shall be applied without retroactive effect.

§ 137.112 *Promulgation of regulations.* In pursuance of the authority granted by law, the foregoing regulations are hereby prescribed and made applicable to the year ended June 30, 1942, and succeeding years.

[SEAL] GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved: April 2, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-5304; Filed, April 5, 1943;
11:43 a. m.]

TITLE 30—MINERAL RESOURCES

Chapter III—Bituminous Coal Division

[General Docket No. 19]

PART 349—MISCELLANEOUS ORDERS AND RULINGS

SALES OF COAL FOR WHICH NO MINIMUM PRICES HAVE BEEN ESTABLISHED

Order in the matter of promulgating an order making limited prohibitions against the sale of coal for which no minimum prices, temporary or final, have been established.

Upon the findings and conclusions set forth in the Opinion of the Director, filed simultaneously herewith, wherein it appears that District Board 2, by petition duly filed with the Bituminous Coal Division, requested that the Order of the Director in this proceeding, dated October 9, 1940, be amended, and pursuant to section 2 (a) and other provisions of the Bituminous Coal Act of 1937;

It is hereby ordered, That the Order of the Director in this proceeding, dated October 9, 1940, 5 F.R. 4063, § 349.21 (*Prohibition against sale of unpriced coal; Effective date thereof*), is amended to read as follows:

No code member or new acceptant of the Bituminous Coal Code shall sell or deliver bituminous coal for which minimum prices, temporary or final, have not been established by the Division: *Provided, however,* That where a 4 II (d) petition for the establishment of classifications or prices for such coal in existing size groups or use classifications or for shipments by new methods of transportation or from new shipping points is filed by a district board with the Bituminous Coal Division in Washington, D. C., and such petition is specifically designated as for any of the foregoing purposes, the code member or new acceptant may sell or deliver such unpriced coal at or above the prices or for the shipments by new methods of transportation or from the new shipping points proposed in such petition, after the expiration of 6 days from the date of the filing of such petition with the Division in Washington, D. C., unless otherwise directed by the Division, and until other

effective minimum prices are established by the Division: *Provided, further,* That where a 4 II (d) petition for any of the foregoing purposes is filed by a code member with the Division, the code member may sell or deliver such unpriced coal in accordance with the proposals in such petition, after the expiration of 30 days from the date of the filing of such petition with the Division in Washington, D. C., unless otherwise directed by the Division, and until other effective minimum prices are established by the Division: *And provided, further,* That where a new acceptant is producing and preparing coal at the time of the filing of the code acceptance such acceptant may sell or deliver such coal after the expiration of 30 days from the date of the filing of the code acceptance with the Division in Washington, D. C., unless or until effective minimum prices have been established by the Division.

It is further ordered, That jurisdiction of this matter shall be retained by the Director for such further action as may be deemed appropriate.

It is further ordered, That the petition herein is granted to the extent set forth above, and in all other respects denied.

It is further ordered, That the foregoing amendments shall be effective ten (10) days from the date hereof.

Dated: April 5, 1943.

[SEAL] DAN H. WHEELER,
Director.

[F. R. Doc. 43-5295; Filed, April 5, 1943;
11:29 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VIII—Board of Economic Warfare

Subchapter B—Export control

[Amendment 42]

PART 803—UNLIMITED LICENSES

CANCELLATION OF UNLIMITED LICENSES TO CERTAIN DESTINATIONS IN THE BRITISH EMPIRE

Part 803, Unlimited Licenses, is hereby amended in the following particulars:

1. Paragraph (c) of § 803.2 *Commodities and countries of destination* is hereby amended by deleting therefrom the words: "and all countries in the British Empire except Canada, Great Britain and Northern Ireland:" and substituting therefor the words, "Anglo-Egyptian Sudan, Cyprus, British Somaliland, Palestine, Transjordan, Aden (including Perin and Sokotra Islands)"; and by deleting the words "The commodities listed above may also be exported under this unlimited license to British Government agencies for their official use in any destination: *Provided,* That the release certificate issued by the British Ministry of Supply Mission contains the following statement: "Shipment to a British Government agency for its official use"; and by deleting the footnote designated by the single and double asterisks.

2. Section 803.3 *British "Navy Army Air Force Institute"* is hereby deleted.

Exportation of commodities designated in a release certificate which was valid on April 6, 1943 may be made on or before July 1, 1943 under previous unlimited licenses. The validity of release certificates issued covering exportations to destinations deleted by this amendment which were valid on March 31, 1943 but which expired before July 1, 1943 is hereby extended until and including June 30, 1943.

The effective date of this amendment is April 15, 1943.

(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th Cong.; Pub. Law 638, 77th Cong.; Order 3 and Delegation of Authority 25, 7 F.R. 4951; Delegation of Authority 31, 7 F.R. 9807)

PAUL CORNELL,
Chief of Office,
Office of Exports.

APRIL 3, 1943.

[F. R. Doc. 43-5297; Filed, April 5, 1943;
11:26 a. m.]

[Amendment 47]

PART 803—UNLIMITED LICENSES

COMMODITIES AND COUNTRIES OF DESTINATION

Part 803. Unlimited licenses is hereby amended by deleting therefrom all of paragraph (b) of § 803.2 *Commodities and countries of destination*.

Exportation of commodities designated in a release certificate which was valid on March 31, 1943 may be made on or before July 1, 1943 under previous unlimited licenses. The validity of release certificates issued covering exportations to the Belgian Congo which were valid on March 31, 1943 but which expired July 1, 1943 is hereby extended until and including June 30, 1943.

This amendment shall become effective April 15, 1943.

(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th Cong.; Pub. Law 638, 77th Cong.; Order 3 and Delegation of Authority 25, 7 F.R. 4951; Delegation of Authority 31, 7 F.R. 9807)

Dated: April 5, 1943.

PAUL CORNELL,
Chief of Office,
Office of Exports.

[F. R. Doc. 43-5362; Filed, April 6, 1943;
11:26 a. m.]

[Amendment 48]

PART 802—GENERAL LICENSES

COUNTRY GROUPS AND IN TRANSIT LICENSES

Part 802—General Licenses is hereby amended in the following particulars:

1. Paragraph (a) of § 802.3 *General license country groups* is hereby amended by placing before the name of the country Belgian Congo listed therein the letter "a" wherever the name of such country appears in this section.

2. Subparagraph (1) of paragraph (b) of § 802.9 *General in transit licenses* is

¹ 8 F.R. 1559.

² 8 F.R. 1549, 1674, 1938, 3082, 3390, 3574, 4293.

hereby amended by deleting from the list of designated countries of origin and destination for which general in transit licenses are issued the following:

From—	To—	General license designations
Belgian Congo.....	British Empire.....	GIT-BC/A
Belgian Congo.....	Western Hemisphere	GIT-BC/B
British Empire.....	Belgian Congo.....	GIT-A/BO
Western Hemisphere	Belgian Congo.....	GIT-B/BO

and by adding to the list of designated countries of origin and destination for which general in transit licenses are issued the following:

From—	To—	General license designations
Mexico and Canada	Belgian Congo.....	GIT-MC/BO

Shipments of commodities which are on dock, on lighter, laden aboard the exporting carrier, or in transit to a port of exit pursuant to an actual order for export prior to the effective date of this amendment, may be exported under the previous general license provisions. Shipments moving to a vessel subsequent to the effective date of this amendment pursuant to Office of Defense Transportation permits issued prior to such dates may also be exported under the previous general license provisions.

This amendment shall become effective April 15, 1943.

(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th Cong.; Pub. Law 638, 77th Cong.; Order 3 and Delegation of Authority 25, 7 F.R. 4951; Delegation of Authority 31, 7 F.R. 9807)

Dated: April 5, 1943.

PAUL CORNELL,
Chief of Office,
Office of Exports.

[F. R. Doc. 43-5363; Filed, April 6, 1943; 11:04 a. m.]

[Amendment 49]

PART 801—GENERAL REGULATIONS

PROHIBITED EXPORTATIONS

Section 801.2 *Prohibited exportations*¹ is hereby amended in the following particulars:

There is hereby deleted from the column headed "General License Group" the country designation 47 (Newfoundland) at every place where said 47 appears in said column in said section.

Shipments effected by this amendment of commodities which were on dock, on lighter, laden aboard the exporting carrier, or in transit to ports of exit pursuant to actual orders for export prior to the effective date of change may be exported under previous general license provisions.

¹ 8 F.R. 1494, 1616, 1709, 1879, 2146, 2187, 2327, 2415, 2749, 2773, 2966, 3082, 3160, 3514, 3969.

This amendment shall become effective March 15, 1943.

(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th Cong.; Pub. Law 638, 77th Cong.; Order 3 and Delegation of Authority 25, 7 F.R. 4951; Delegation of Authority 31, 7 F.R. 9807)

Dated: April 5, 1943.

PAUL CORNELL,
Chief of Office,
Office of Exports.

[F. R. Doc. 43-5364; Filed, April 6, 1943; 11:04 a. m.]

[Amendment 50]

PART 802—GENERAL LICENSES

CANCELLATION OF CERTAIN GENERAL LICENSES

Paragraph (a) of § 802.3 *General license country groups*¹ is hereby amended by placing before the name of the following countries listed therein the letter "a" wherever the name of such countries appears in this section:

Aldabra Is. (Seychelles).
Amirantes Is. (Seychelles).
Antigua (Leeward Is.).
Ascension Is. (St. Helena).
Ashanti (Br. W. Africa).
Australia.
Bahamas.
Baluchistan (India).
Barbados.
Barbuda (Leeward Is.).
Bermuda.
Bhutan (India).
British Cameroons (Br. W. Africa).
British East Africa (including Kenya, Uganda, Nyasaland, Zanzibar, and Tanganyika (mandated territory)).
British Gulana.
British Honduras.
British Oceania (see Oceania, Br.).
British Togoland (Br. W. Africa).
British Virgin Islands (Leeward Is.).
British West Africa (including Nigeria, British Cameroons (mandated territory), Gambia, Sierra Leone, Gold Coast (including Ashanti and Northern Territory), and British Togoland (mandated territory)).
Burma.
Calicos Islands (Jamaica) (Br. W. Indies).
Ceylon.
Chagos Is. (Mauritius).
Cayman Islands (Jamaica).
Cook Islands (New Zealand).
Diego Garcia Is. (Mauritius).
Dominica.
England.
Falkland Islands.
Farquhar Is. (Seychelles).
Fiji Islands (Oceania, British).
Friendly Island (Oceania, Br.).
Gambia (Br. W. Africa).
Gibraltar.
Gilbert and Ellice Islands (Oceania, Br.).
Gold Coast (Br. W. Africa).
Gough Is. (St. Helena).
Great Britain and Northern Island.
Grenada (Windward Islands).
Grenadines (Windward Islands).
Inaccessible Is. (St. Helena).
India.
Jamaica.
Kenya (Br. E. Africa).
Leeward Islands (including Antigua, Barbuda, Redonda, St. Christopher (St. Kitts) Island, Nevis Island, Anguilla Island, Montserrat, Sombbrero and Brit. Virgin Islands).
Maldives Islands (Ceylon).

Burma.
Calicos Islands (Jamaica) (Br. W. Indies).

Ceylon.

Chagos Is. (Mauritius).

Cayman Islands (Jamaica).

Cook Islands (New Zealand).

Diego Garcia Is. (Mauritius).

Dominica.

England.

Falkland Islands.

Farquhar Is. (Seychelles).

Fiji Islands (Oceania, British).

Friendly Island (Oceania, Br.).

Gambia (Br. W. Africa).

Gibraltar.

Gilbert and Ellice Islands (Oceania, Br.).

Gold Coast (Br. W. Africa).

Gough Is. (St. Helena).

Great Britain and Northern Island.

Grenada (Windward Islands).

Grenadines (Windward Islands).

Inaccessible Is. (St. Helena).

India.

Jamaica.

Kenya (Br. E. Africa).

Leeward Islands (including Antigua, Barbuda, Redonda, St. Christopher (St. Kitts) Island, Nevis Island, Anguilla Island, Montserrat, Sombbrero and Brit. Virgin Islands).

Maldives Islands (Ceylon).

¹ 8 F.R. 1549, 1674, 1938, 3082, 3390, 3574, 4293.

Mauritius (including Rodriguez Is. and Diego Garcia Island).
Montserrat (Leeward Is.).
Nepal (India).
Nevis Island (Leeward Is.).
New Guinea (British) (comprising Papua or British New Guinea and territory of New Guinea (mandated territory)).
New Hebrides (Oceania, British).
New Zealand (including Cook Islands and Western Samoa (mandated territory)).
Nigeria (Brit. W. Africa).
Nightingale Is. (St. Helena).
Northern Ireland (Gr. Britain).
Northern Rhodesia.
Nyasaland (Brit. E. Africa).
Oceania, British (including British Solomon Islands, Fiji Islands, Gilbert and Ellice Islands, New Hebrides Islands, Pitcairn Island, Tonga or Friendly Island, Santa Cruz Islands).
Pitcairn Island (Oceania, British).
Redonda Is. (Leeward Is.).
Rodriguez Is. (Mauritius).
St. Christopher (St. Kitts) Is. (Leeward Is.).
St. Helena (including Ascension, Gough, Inaccessible, Nightingale and Tristan da Cunha Islands).
St. Kitts (Leeward Is.).
St. Lucia (Windward Is.).
St. Vincent (Windward Is.).
Samoa, Western (Mandated territory) (New Zealand).
Sandwich Is. (Falkland Is.).
Santa Cruz Is. (Oceania, Br.).
Scotland.
Seychelles and Dependencies.
Sierra Leone (Br. W. Africa).
Solomon Islands (Br. Oceania).
Solomon Islands (Australian New Guinea).
Sombbrero Is. (Leeward Is.).
South Georgia (Falkland Is.).
South Orkney Is. (Falkland Is.).
South Shetland Is. (Falkland Is.).
Southern Rhodesia.
South-West Africa (Union of South Africa).
Tanganyika (Brit. E. Africa).
Tasmania (Australia).
Tobago (and Trinidad).
Tonga Island (Oceania, British).
Trans-Jordan (and Palestine).
Trinidad and Tobago.
Tristan da Cunha Islands (St. Helena).
Turks Islands (Jamaica (Br. W. Indies)).
Uganda (Br. E. Africa).
Union of South Africa.
United Kingdom (Great Britain).
Windward Islands (including Grenada, Grenadines, Dominica, and St. Vincent).
Zanzibar (Brit. E. Africa).

This amendment shall become effective on April 15, 1943, *Provided*, That the following commodities may be exported to those countries set forth in this amendment under previous general licenses until July 1, 1943:

Commodity	Schedule B number
Animals and animal products, inedible:	
Horses for breeding.....	0900.00
Horses, other.....	0901.00
Live animals, n. e. s. (include goats and fur bearing animals).....	0909.00
Mules, asses and burros.....	0903.00
Shells, mother-of-pearl, unmanufactured.....	0999.23
Shells, other unmanufactured.....	0999.25
Animals, edible:	
Poultry, live.....	0019.00
Animal products, edible:	
Egg albumen.....	0098.00
Egg products, dried.....	0093.05
Egg products, frozen.....	0093.07
Egg products, otherwise preserved.....	0093.98
Art works:	
Paintings, etchings, engravings, statuary and antiques.....	9610.00
Baking powder.....	8230.00
Beads and articles.....	9840.05

Commodity	Schedule B number	Commodity	Schedule B number	Commodity	Schedule B number
Beverages:		Cotton manufactures—Continued.		Textiles and manufactures, syn-	
Rum	1714.00	Except—Continued.		thetic—Continued.	
Whiskey	1716.00	Sheeting, unbleached cotton,		Knit underwear	3857.10
Wines	1750.00	wider than 40 inches	3033.20	Men's socks	3856.00
Other distilled liquors	1719.00	Tire cord on cones or warps	3017.00	Pile (velvets, etc.) chiefly of rayon	3845.01
Books, maps, pictures and other		Tire fabrics, cotton cord	3020.00	and other synthetic fibers (in-	3845.00
printed matter (unless classified		Tire fabrics, n. e. s.	3021.00	clude imitation furs)	
as technical data)	9510.00	Woven belting for machinery		Rayon house furnishings (include	
Broom corn	2931.00	(include duck woven 12" and		bedspreads, quilts, finished cur-	
Brooms	2935.00	narrower)	3140.00	tains and draperies, art squares	
Buttons	9711.00	Crayons	9306.00	and cushions)	3850.00
Cards, playing	9565.00	Dog food	0099.00	Sleeping and lounging garments,	
Catgut	0999.98	Farinaceous substances	1259.05	knit or woven	3857.70
Chalk crayons	9306.00	Fish essence and fish for bait	0999.98	Synthetic textiles, women's and	
Charcoal	5880.00	Flavoring extracts, synthetic	8295.90	children's hosiery, n. e. s.	3854.90
Clay and clay products	5303.00	Fruits, fresh and subtropical	1302.00-1319.90	Woven underwear	3857.20
Except:		Furs and manufactures	0711.00-0759.00	Textiles, miscellaneous:	
Cement, high temperature or re-		Glass and glass products	5212.00-5299.00	Artificial or ornamental flowers,	
fractory, n. e. s.	5375.98	Except:		fruits, vegetables, grasses, grains,	
Chrome brick and shapes	5361.00	Bullet-proof	5217.50	leaves, stems, or parts thereof,	
Chromite refractories	5375.05	Glass, optical	5230.05	of all materials	3963.00
Fire-clay brick:		Prisms for fire control instru-		Hat braids, strips and sheets of	
Standard 9-inch series	5366.00	ments	5230.09	natural fibers or synthetic tex-	
All other shapes	5367.00	Grains and preparations	1011.00-1099.00	tiles	3940.00
Other fire brick	5368.00	Gypsum	5483.00-5487.00	Hats, caps, and berets, other, knit	
Magnesite brick and shapes	5362.00	Hay	1101.00	or crocheted	3957.00
Sanitary fixtures and fittings and		Hops	2951.00	Hats, caps, and berets, other of	
parts	5332.00, 5333.00	Jewelry	9620.00,	woven fabric	3958.00
Coal and related fuels, except coke	5001.00-	9620.00, 9621.00, 9623.00,	9626.00,	Hat and hat bodies of straw, palm	
	5003.00	9627.00, 9629.00, 9635.00.		leaf, etc., harvest	3942.00
Combs (except wholly of metal or		On 9620.00 there is an exception:		Hat and hat bodies of straw, palm	
rubber)	9827.00	Except platinum jewelry and		leaf, etc., other, sewed	3944.00
Cornstarch and cornflour	2811.00	other articles of solid platinum		Hat and hat bodies of straw, palm	
Cotton, unmanufactured: not in-		to be worn or carried about the		leaf, etc., other, woven	3945.00
cluding American Egyptian	3002.05-	person.		Hats, men's fur-felt	3951.00
	3003.06	Kalsomine	8432.00	Mattresses, cotton, moss and hair	3970.98
Cotton manufactures	3015.00-3199.00	Licorice extract and mass	8299.50	Neckties, cravats, mufflers, and	
Except:		Magnesium carbonate	8398.98	scarfs, except silk	3928.00
Bags, new	3191.10	Mineral water	1761.00	Oilcloth for shelf, table, and wall	3911.00
Bags, used or reclaimed	3191.50	Naval stores (following only):		Pyroxylin coated or impregnated	
Canvas articles	3196.00	Gum spirits of turpentine	2114.00	book cloth	3914.10
Drills, twills, and warp sateens,		Rosin, gum	2110.00	Starch filled book cloth	3914.20
bleached, finished cotton cloth,		Rosin, wood	2111.00	Waterproof outer garments	3918.00
40 inches wide and narrower	3040.00	Tar and pitch of wood	2118.00	Window-shade cloth	3913.00
Drills, twills, and warp sateens,		Wood turpentine	2115.10	Women's and girls' fur-felt hats	3952.00
dyed in the piece, finished cot-		Newsprint	4711.00	Wool-felt hats	3953.00
ton cloth, 40 inches and nar-		Nursery and greenhouse stock	2535.00-2599.98	Textile manufactures, n. e. s.	3999.00
rower	3041.10	Nuts	1374.00-1379.98	Tobacco and manufactures	2601.00-2629.00
Drills, twills, and warp sateens,		Except:		Tobacco pipes	9828.00
(unbleached cloth) 40 inches		Cashew	1379.98	Vanillin	8060.00
wide and narrower	3031.10	Peanuts	1375.00	Wool manufactures:	
Drills, twills, and warp sateens,		Paper, waste	4699.01-4699.58	Knit bathing suits	3675.00
(unbleached cotton cloth)		Paste and mullage	9391.00	Other knit goods	3679.00
wider than 40 inches	3033.10	Plaster of Paris	5484.00	Men's overcoats, suits and pants	3680.05
Drills, twills, and warp sateens,		Polishes, automobile	8294.00	Boy's overcoats, suits and pants	3680.98
printed, finished cotton cloth,		Polishes and shoe cleaners	8291.00	Women's and children's wool	
40 inches wide and narrower	3041.20	Polishes, metal and stove	8290.00	clothing	3681.00
Drills, twills, and warp sateens		Polishes, wood, furniture and floor		Yeast	1256.00
wider than 40 inches	3045.10	wax	8293.00	All commodities, exported for relief	
Duck and awning materials, col-		Rusk	1095.00	or charity	9998.10-9998.90
ored (include bleached, dyed,		Seeds, field and garden	2401.00-2468.90	Shipments of commodities which are	
stenciled, painted, proofed and		Shells, mother-of-pearl, unmanufac-		on dock, on lighter, laden aboard the	
printed duck, and woven awn-		tured	0999.23	exporting carrier, or in transit to a port	
ing stripes)	3062.00	Shells, oyster	1182.00	of exit pursuant to an actual order for	
Duck, numbered, biscuit and		Shells, other, unmanufactured	0999.25	export prior to the effective date of this	
naught (include paper dryer)	3026.00	Soap and toilet preparations	8710.00-8770.00	amendment, may be exported under the	
Duck, ounce, (include army		Sodium bisulfite	8379.98	previous general license provisions.	
duck)	3025.00	Sodium carbonate, calcined (soda		Shipments moving to a vessel subsequent	
Filter cloth, hose and belting		ash)	8365.00	to the effective date of this amendment	
duck	3023.00	Sodium chloride (salt)	5724.00	pursuant to Office of Defense Trans-	
Fabrics, napped, in the piece,		Sodium hydroxide (caustic soda)	8373.00	portation permits issued prior to such	
n. e. s.	3055.90	Sodium metaborate	8362.27	dates may also be exported under the	
Flannels, bleached or colored	3055.10	Stone, hydraulic cement and lime	5101.00-5171.00	previous general license provisions.	
Osnaburgs, cotton cloth, all		Sulphur, crude	5714.00	(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th	
widths	3034.00	Sulphur (crushed, ground, refined,		Cong.; Pub. Law 638, 77th Cong.; Order	
Sheeting, bleached 40 inches		sublimed, flowers)	5715.00	3 and Delegation of Authority 25, 7 F.R.	
wide and narrower	3042.10	Teeth	9152.00	4951; Delegation of Authority 31, 7 F.R.	
Sheeting, bleached, wider than		Textiles and manufactures, syn-		9807)	
40"	3046.10	thetic:		Dated: April 5, 1943.	
Sheeting, dyed in the piece, 40		Dresses, skirts, blouses and other		PAUL CORNELL,	
inches wide and narrower	3042.20	outerwear for women and chil-		Chief of Office,	
Sheeting, dyed and printed,		dren, not knit or crocheted, in-		Office of Exports.	
wider than 40 inches	3047.10	clude woven bathing suits	3852.00	[F. R. Doc. 43-5365; Filed, April 6, 1943;	
Sheeting, printed, 40 inches		Knit or crocheted dresses and		11:04 a. m.]	
wide and narrower	3043.00	ensembles	3853.10		
Sheeting, unbleached cotton, 40		Knit fabric in the piece	3948.00		
inches and narrower	3031.20	Knit outerwear, n. e. s.	3853.20		

Chapter IX—War Production Board

Subchapter B—Executive Vice Chairman

AUTHORITY: Regulations in this subchapter issued under P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.

PART 1010—SUSPENSION ORDERS

[Suspension Order S-270]

LOUIS CAPOZZI AND ROSE CAPOZZI

Louis Capozzi and Rose Capozzi, his wife, are the owners of a building at 697-701 Main Street, Bridgeport, Connecticut. They operate a bar and restaurant on the ground floor and rent rooms on the upper floors. On or about October 30, 1942, Louis Capozzi entered into a contract with Salce Construction Company by the terms of which the latter agreed to make certain alterations in the building both interior and exterior for the sum of \$3,600.

On November 23, 1942, the Hartford Office of the War Production Board notified Louis Capozzi to discontinue construction at the said premises if the cost exceeded the amount permitted by L-41, but in spite of such notification and the fact that the cost exceeded the permissible amount under Order L-41, the respondent continued with the work. Such conduct on the part of Louis Capozzi was a violation of the provisions of Conservation Order L-41. Since this construction was begun in violation of said order, and was continued after specific notice to stop had been given, it should not be completed unless authorized by the War Production Board as hereinafter provided. In view of the foregoing, it is hereby ordered, That:

§ 1010.270. *Suspension Order No. S-270*—(a) Neither Louis Capozzi nor any other person shall order, purchase, accept delivery of, withdraw from inventory, or in any other manner secure or use material or construction plant in order to continue or complete construction of the remodeling of the building located at 697-701 Main Street, Bridgeport, Connecticut, except as specifically authorized in writing by the Regional Compliance Chief of the Boston, Massachusetts, Regional Office of the War Production Board.

(b) Nothing contained in this order shall be deemed to relieve Louis Capozzi from any restriction, prohibition, or provision contained in any order or regulation of the War Production Board, except as specifically authorized in writing by the War Production Board.

(c) This order shall take effect on April 7, 1943, and shall expire on October 7, 1943, at which time the restrictions contained in this order shall have no further effect.

Issued this 5th day of April 1943.

WAR PRODUCTION BOARD,

By J. JOSEPH WHELAN,

Recording Secretary.

[F. R. Doc. 43-5333; Filed, April 5, 1943; 4:20 p. m.]

PART 933—COPPER

[Conservation Order M-9-c as Amended April 6, 1943]

The fulfillment of the requirements for the defense of the United States has created a shortage in the supply of copper for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 933.4 *Conservation Order M-9-c*

(a) *Restrictions on manufacture of items appearing on Combined List and on List A-2.* (1) No manufacturer of any item on the Combined List attached, or of parts (including repair parts¹) for any such item, may, if such item or parts contain copper products or copper base alloy products, continue their manufacture on or after December 26, 1942 by means of processing, assembling or finishing.

(2) No manufacturer of any item on List A-2 attached, or of parts (including repair parts¹) for any such item, may, if such item or parts contain copper products or copper base alloy products, continue their manufacture by means of processing, assembling or finishing on or after the governing date set forth opposite such item in Column 2 of List A-2.

(b) *Restrictions on manufacture of articles not appearing on Combined List and List A-2 out of inventory on hand on February 28, 1942 and June 30, 1942.*

(1) During the period from December 25, 1942 to and including January 15, 1943, a manufacturer of any article omitted from the Combined List and List A-2 or excepted from those lists, or of parts (including repair parts¹) for such an article, may not continue the manufacture thereof by means of processing, assembling or finishing.

(i) Unless all copper products or copper base alloy products contained in such articles or parts were acquired by the manufacturer after February 28, 1942; or

(ii) Unless such articles or parts are being manufactured, processed, assembled or finished to fill a purchase order, existing or prospective,² bearing a preference rating of A-1-k or higher; and no such article or part so manufactured shall be delivered except to fill such an order; or

(iii) Unless the manufacturer has been specifically authorized by the War Production Board, pursuant to an application made on Form PD-426, or otherwise, to manufacture, process, assemble or finish the article or parts in question with the copper products or copper base alloy products being used.

(2) After January 15, 1943, a manufacturer of any article omitted from the Combined List and List A-2 or excepted from those lists, or of parts (including

¹ See also paragraph (h) (7) permitting the manufacture of repair parts to make specific repairs of used articles under certain conditions.

² Priorities Regulation No. 1, § 944.14, prohibits you from making more than a practicable minimum working inventory of articles or parts to fill prospective orders carrying particular ratings.

repair parts³) for such an article, may not continue the manufacture thereof by means of processing, assembling or finishing.

(i) Unless all copper products or copper base alloy products contained in such articles or parts were acquired by the manufacturer after June 30, 1942; or

(ii) Unless such articles or parts are being manufactured, processed, assembled or finished to fill a purchase order, existing or prospective,² bearing a preference rating of AA-4 or higher; and no such article or part so manufactured shall be delivered except to fill such an order; or

(iii) Unless the manufacturer has been specifically authorized by the War Production Board, pursuant to an application on Form PD-426, or otherwise, to manufacture, process, assemble or finish the article or parts in question with the copper products or copper base alloy products being used.

The provisions of this paragraph (b) shall not apply to a manufacturer assembling a completed fractional horsepower electric motor into machinery of any kind omitted from the Combined List and List A-2 or excepted from those lists; or to the manufacturing, processing, assembling or finishing of any machinery omitted from the Combined List and List A-2 or excepted from those lists, or of parts (including repair parts) for such machinery, if the only copper products or copper base alloy products used which were in the inventory of the manufacturer on or before February 28, 1942 (with respect to manufacturing, processing, assembling or finishing after January 15, 1943) are bushings, bearings, nuts, bolts, screws, washers and wire weighing in the aggregate less than 5% of the total weight of the article or part.

(c) *Applicability of order to certain Governmental agencies.* The prohibitions and restrictions contained in this order shall not apply to the use of copper products or copper base alloy products in the manufacturing, processing, assembling or finishing of any item or article on the "Military Exemption List", or part therefor, which is being produced for purchase by, or for the account of, or for use by, the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or the Coast Guard, where the use of copper products or copper base alloy products to the extent employed is required by the specifications (including performance specifications) of the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or the Coast Guard applicable to the contract, subcontract or purchase order.

(d) *General restrictions on manufacture.* (1) No manufacturer may continue the manufacture of any article omitted from the Combined List and List A-2 or excepted from such lists, or of parts (including repair parts) for such an article, if such article or parts are to contain copper products or cop-

per base alloy products where the use of any less scarce material is practicable; and no manufacturer may continue the manufacture of any article omitted from the Combined List and List A-2 or excepted from such lists, or of parts (including repair parts) for such an article, if they are to contain more copper products or copper base alloy products than is necessary for the article's proper operation or a higher type or grade of copper or copper base alloy than is necessary for the article's proper operation.

(2) (i) The use of copper products or copper base alloy products for plating any item on the Combined List or List A-2 or for plating any parts (including repair parts) of such an item, is prohibited unless such plating is expressly stated to be permissible on said lists.

(ii) The use of copper products or copper base alloy products for plating any article omitted from the Combined List and List A-2 or excepted from such lists and the plating of parts (including repair parts) for such an article, is permitted provided:

(a) That such plating is not for decorative purposes or part of a decoration or as an undercoating for lead or silver plating, and

(b) That the use of, or the normal wear on such article or parts, would make impracticable any other form of coating.

(c) *General restrictions on deliveries.* The disposition of frozen and excessive inventories containing certain copper products or copper base alloy products shall be subject to the applicable provisions of Priorities Regulation No. 13 (§ 944.34) as amended from time to time.

(f) *Special provisions.* (1) The foregoing provisions of this amended order shall not apply to the use of copper products and copper base alloy products in typography, engraving, photo-engraving, gravure plate making, electrotyping, stereotyping and printing in the printing and publishing industries. In those processes, the use of bronze powder, bronze ink, bronze paste and bronze leaf is controlled by Supplementary Conservation Order M-9-c-3 effective March 28, 1942; and all other uses in those industries of copper products, copper base alloy products, copper scrap and copper base alloy scrap are, in the quarter from October 1, 1942 to December 31, 1942, limited to 70% of the aggregate usage of such products and scrap in the last calendar quarter of 1940, and in each subsequent calendar quarter limited to 60% of such aggregate usage in the corresponding quarter of the year 1940; *Provided*, That, for electrotyping and roto-gravure, 33 1/3% of the allowable usage shall be in the form of copper or copper base alloy printing scrap during the month of February 1943, 50% of the allowable usage shall be in such form during the month of March 1943, and 75% of the allowable usage shall be in such form in each month after March 1943; *And further provided*, That for copper plate engraving of calling cards, greeting cards, social and business stationery and other similar articles, 100% of the allowable usage for the engraving of

such plates shall be (i) of copper products or copper base alloy products which were in the possession of the engraver using them on December 31, 1942 or (ii) of copper scrap or copper base alloy scrap (old engraved plates), and in either event the engraver shall sell and deliver as scrap to a scrap dealer before the end of each calendar quarter beginning with the first calendar quarter of 1943, three pounds of copper or copper base alloy scrap in the form of old engraved plates for each one pound of copper products or copper base alloy products which he engraved for use in printing calling cards, greeting cards, social and business stationery and other similar articles during said calendar quarter. Nothing contained in this paragraph (f) (1) of this amended order shall affect the prohibition against the manufacture of powder containing copper products or copper base alloy products contained in paragraph (a) and the Combined List of this amended order.

(2) No person shall deliver, install or cut any copper or copper base alloy insect screening (i) unless such screening is to be delivered to, installed for or cut on the order of the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration, the Panama Canal, the Coast Guard, any foreign country pursuant to the Act of March 11, 1941 entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act), or Defense Supplies Corporation, Metals Reserve Corporation or any other corporation organized under section 5 (d) of the Reconstruction Finance Corporation Act as amended (except Defense Plant Corporation) or any person acting as agent of any such corporation (except Defense Plant Corporation), or (ii) unless such delivery, installation or cutting shall be with the specific authorization of the War Production Board. Applications for specific authorizations shall be made by letter addressed to the War Production Board, Washington, D. C., Ref.: M-9-c. The foregoing shall not apply to used or second hand insect screening or to insect screening in rolls of less than 25 feet in length. Nothing contained in this paragraph (f) (2) affects the prohibitions on the manufacture, processing, assembling or finishing of insect screening and screens with copper products or copper base alloy products contained in paragraph (a) and the Combined List of this order.

(g) *Restrictions on deliveries to manufacturers.* No person shall hereafter deliver copper products or copper base alloy products to any manufacturer, directly or indirectly, if he knows or has reason to believe that such products are to be used in violation of the terms of this order.

(h) *Miscellaneous provisions.*—(1) *Applicability of priorities regulation.* This order and all transactions affected thereby are subject to all applicable provisions of the priorities regulations of the War Production Board, as amended from time to time.

(2) *Appeal.* Any appeal from the provisions of paragraphs (a), (d) or (f) (1)

of this order shall be made by filing Form PD-167 Revised with the War Production Board, Washington, D. C., Ref.: M-9-c. Relief granted pursuant to an appeal under this order shall remain in effect despite any amendment to this order, unless the grant of relief is specifically revoked or modified by the War Production Board.

(3) *Communications.* Any reports required to be filed under this order and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Copper Division, Washington, D. C., Ref.: M-9-c.

(4) *Applicability of order.* The prohibitions and restrictions contained in this order shall apply irrespective of whether such items, articles or parts whose manufacture is governed hereby are being manufactured pursuant to a contract made prior or subsequent to the effective date of this order. Insofar as any other order of the War Production Board or of the Office of Production Management may have the effect of limiting or curtailing to a greater extent than herein provided the manufacture of items, articles or parts or the sale and delivery of such items, articles or parts, the limitation of such other order shall be observed.

(5) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and, upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(6) *Installation.* The restrictions of this order shall not apply to the installation of any item or article, or part (including a repair part) therefor, for the ultimate consumer on his premises when any manufacturing, processing, assembling or finishing of such an item, article or part is incidental to such installation and is done on such premises. The foregoing does not in any way affect, revoke or modify the provisions of Supplementary Conservation Order M-9-c-4 which prohibits the installation of certain types of copper and copper base alloy pipe, tube, fittings and building material under certain circumstances or of any other order restricting installation.

(7) *Repair.* The restrictions of this order (other than those contained in paragraph (d) (1) hereof) shall not apply to the manufacture, processing, assembling or finishing of repair parts to make a specific repair of a used article or to a person repairing a used article, on or off the premises of the owner, if the manufacturer of the parts or the person making the repair does not use copper products or copper base alloy products weighing in the aggregate more than two pounds and any manufacturing, processing, assembling or finishing done by him is for the purpose of making a specific repair; nor shall the restrictions

of this order (other than those contained in paragraph (d) (1) hereof) apply to the manufacture, processing, assembling or finishing of repair parts to make a specific repair of a used article or to a person repairing a used article, on or off the premises of the owner, if the manufacturer of the parts or the person making the repair does not use copper products or copper base alloy products weighing in the aggregate more than one pound in excess of the copper or copper base alloy scrap derived from the article being repaired, and all such scrap is delivered to a scrap dealer or to any other person to whom such delivery may be made under the provisions of Supplementary Order M-9-b and provided any manufacturing, processing, assembling or finishing done by him is for the purpose of making a specific repair.

(8) *Copper products or copper base alloy products not controlled by order.* On and after the original issuance dates of the orders listed in this subparagraph, the provisions of this order shall not apply to the manufacture of the following items or articles and parts (including repair parts) therefore, even though they contain copper products or copper base alloy products, since these items or articles are specifically governed by the following orders:

Shoe findings and footwear of all kinds governed by Supplementary Conservation Order M-9-c-1.

Fire protective equipment governed by General Limitation Order L-39.

Motorized fire apparatus governed by General Limitation Order L-43.

Bronze paste, bronze ink and bronze leaf and products made with bronze paste, bronze ink, bronze leaf and bronze powder (other than decalcomanias and ship bottom paint), governed by Supplementary Conservation Order M-9-c-3.

Jewelry governed by Supplementary Conservation Order M-9-c-2.

Musical instruments governed by Supplementary Limitation Order L-37-a.

Water meters governed by Schedule I of Limitation Order L-154.

Self-contained drinking water coolers governed by Schedule I of Limitation Order L-126.

The provisions of this order do not apply to attaching finished slide fasteners, hooks and eyes, brassiere hooks, sew-on, machine attached or riveted snap fasteners, buckles, buttons, corset clasps, eyelets (other than eyelets usable as shoe eyelets), garter trimmings, hose supporters, insignia, jewelry, loops, mattress buttons, pin fasteners, pins, staples, slides, and trouser trimmings. The order does apply to manufacturing, processing, assembling and finishing of the closures and associated items listed above where the provisions of this order are more restrictive than other orders of the War Production Board.

The provisions of this order do not apply to the assembling of watch or clock movements finished prior to June 15, 1942, into cases not made of copper or copper base alloy; the provisions of this order do apply to manufacturing, processing and finishing watch and clock cases and all other parts of watches and clocks, and to assembling watches and clocks except under the conditions mentioned in this sentence.

(9) *Definitions.* For the purposes of this order:

(i) "Copper" means unalloyed copper metal. It shall include unalloyed copper metal produced from scrap.

(ii) "Copper base alloy" means any alloy metal in the composition of which the percentage of copper metal by weight equals or exceeds 40% of the total weight of the alloy. It shall include alloy metal produced from scrap.

(iii) "Copper products" means products made of copper fabricated to the extent that they are plate, sheet, strip, rolls, coils, wire, rod, bar, tube, tubing, pipe, extrusions, ingot, powder, anodes, castings or forgings or fabricated to any greater extent.

(iv) "Copper base alloy products" means products made of copper base alloy, fabricated to the extent that they are plate, sheet, strip, rolls, coils, wire, rod, bar, tube, tubing, pipe, extrusions, ingot, powder, anodes, castings or forgings or fabricated to any greater extent.

(v) "Manufacturer" means a person who manufactures, processes, assembles or finishes.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

COMBINED LIST

The manufacture, processing, assembling or finishing of the items listed below and of all parts (including repair parts) therefor is prohibited if such article or part contains copper products or copper base alloy products, except to the extent permitted by the exceptions noted on the list. Where this list excepts an item if the use of copper products or copper base alloy products in making the item is limited or if the item is being produced for a particular end use, the manufacture, processing, assembling and finishing of the item made under the terms of such an exception is governed by paragraphs (b) and (d) (1) of this order.

AUTOMOTIVE, TRAILER² AND TRACTOR EQUIPMENT AND FARM MACHINERY

See also Order L-106 governing the use of copper and copper base alloy in the manufacture of automotive parts entering into the production of, or as replacement parts for, passenger automobiles, motor trucks, truck trailers, passenger carriers and off-the-high-way motor vehicles.

Ambulance hardware.

Defrosters (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Garage and automotive repair equipment.

Heaters (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Hearse hardware.

Horns (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Hub and gas-tank caps.

Lights, lamps, headlamps and accessories (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Miscellaneous fittings and trim.

Motorcycles (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

² See also under "Passenger Transportation Equipment" on this list.

Motor-driven scooters (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Mouldings.

Rear-view mirrors and hardware.

BUILDING SUPPLIES AND HARDWARE

(Excluding supplies and hardware for ships, boats and aircraft)

Air-conditioning equipment until January 1, 1943 (except for essential food storage, food transportation and industrial processing, and except for repair parts containing not more than 4 lbs. of copper products or copper base alloy products for use in "black out" plants). After December 31, 1942, see List A-2.

Blinds, including fixture fittings and trimmings.

Builders' finish hardware, including hinges, except in those parts of plants where the use of non-sparking metal is necessary to prevent a hazard in the production or use of explosives. For locks see under "Miscellaneous" on this list.

Conduits.

Decorative hardware—including house numbers.

Door knockers, checks, pulls, and stops.

Doors, door and window frames, sills and parts, including door handles and knobs.

Elevators and escalators (except when the only copper products or copper base alloy products used are for bearings, worm gears and parts necessary for conducting electricity).

Gravel stops and snow guards.

Grilles.

Gutters, leaders, downspouts, expansion joints, and accessories thereto.

Hangers and tracks for private garages.

Incinerator hardware and fittings.

Insect screens and screening.

Letter boxes and mail chutes.

Lighting fixtures (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Ornamental metal work.

Pile butt protection.

Plumbing and heating supplies:

Bands on pipe covering.

Cistern and low-water floats.

Fixture fittings and trimmings (See "Plumbing fixture fittings and trim" on List A-2).

Hot water heaters, tanks, and coils (except when the only copper products or copper base alloy products used are permitted by Order L-185).

Pipe, tube, tubing, and fittings for piping systems.

Shower rods, and pans (See "Plumbing fixture fittings and trim" on List A-2).

Shower heads (See "Plumbing fixture fittings and trim" on List A-2).

Sinks and drainboards.

Toilet floats (See "Plumbing fixture fittings and trim" on List A-2).

Towel racks.

Push, kick, switch, floor, and all other device plates.

Roof, roofing, roofing nails, flashing valleys, and other roofing items.

Sheet, roll, and strip for building construction.

Shelves.

Stair and threshold treads.

Termite shields.

Terrazzo strips, reglets, and mouldings.

Unit heaters, unit ventilators, and convectors, space or local heaters, and blast heating coils, or any apparatus using such coils as part of its construction (except when the only copper products or copper base alloy products used are for valves, controls and parts necessary for conducting electricity).

Ventilators and skylights.
Water containers for humidification.
Weatherstripping and insulation.

BURIAL EQUIPMENT

Burial vaults.
Caskets and casket hardware. See also Order L-64.
Memorial tablets.
Morticians' supplies.
(See also "Boxes, * * *" under "Miscellaneous" on this list.)

CLOTHING AND ACCESSORIES

Insignia. (See "Insignia" on List A-2 and on the Military Exemption List.)

DRESS ACCESSORIES

(See also Order L-68)
Buckles. (See "Slide fasteners * * * buckles * * *" on List A-2 and the Military Exemption List.)
Buttons. (See "Slide fasteners * * * buttons * * *" and "Mattress buttons" on List A-2.)
Dress ornaments.
Handbag fittings.
Metal cloths.

FURNISHINGS AND EQUIPMENT

NOTE: The item "Fans" was amended April 6, 1943.

(For homes, offices, institutions, hotels, apartment hotels, apartment houses, stations, clubs, fraternal organizations, union buildings, churches, synagogues, temples, restaurants and stores)

Andirons, screens, and fireplace fittings.
Candlesticks.
Cooking and table utensils.
Counters.
Curtain fasteners, rods, and rings.
Cuspidors.
Fans (See "Fans * * *" on List A-2)
Furniture.
Furniture Hardware.
Hollow-ware.
Mud scrapers.
Portable heaters.
Stoves and ranges (except when the only copper products or copper base alloy products used are for valves, ferrules for compression fittings, controls other than timers, and parts necessary for conducting electricity). For additional restrictions see "Gas stoves and ranges for household use" on List A-2.
Table flatware (except that until January 1, 1943, table flatware may be manufactured, processed, assembled or finished if made according to Fed. Spec. RR-T-56.) After December 31, 1942, see List A-2.
Timers, for stoves and ranges.
Trays.
Upholsterers' supplies, including nails and tacks.
Vases, pitchers, bowls, and artcraft.
Washing tubs and washing boilers.
Waste baskets, hat trees, humidors, and similar items.

INDUSTRIAL MACHINERY

Pulp and paper manufacturing:
Beater bars and beaters.
Head boxes.
Jordan bars.
Refiner bars.
Save-alls (except for screens).
Stock and water lines.

JEWELRY, GIFTS AND NOVELTIES

All jewelry, gifts and novelties including, but not limited to—
Advertising specialties.
Atomizers (see also List A-2).
Bar fittings.
Book ends.
Cosmetic containers.
Lighters.
Napkin rings.

Picture frames.
Smokers' accessories, including ash trays.
Souvenirs.

PASSENGER TRANSPORTATION EQUIPMENT

(Including railroad cars, street and interurban cars, buses, and trailers, but excluding locomotives)

All items under heading "Furnishings and Equipment".

Air conditioning equipment for passenger cars until January 1, 1943 (except for essential repairs, and except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity). On and after December 31, 1942, see List A-2.

Bands on pipe covering.

Decorative, general, and finish hardware, and ornamental metal work.

Door knockers, checks, pulls and stops.

Doors and windows, door and window frames and window sills.

Drinking water reservoirs.

Lighting fixtures (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Pipe, tube, tubing, and fittings for plumbing and heating (except for essential repairs).

Shower rods, heads and pans.

Sinks and drainboards.

Screens and screening.

Towel and luggage racks.

Water containers for humidification.

Weatherstripping and insulation.

MISCELLANEOUS

Alarm and protective systems, other than fire protective systems covered by Order L-39 (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity or where the use of such products is essential to the proper functioning of the parts).

Barrel hoops.

Badges.

Bar and counter equipment and fittings.

Barber shop equipment and supplies.

Barrel hooks.

Bathroom accessories as defined in Order L-30.

Beauty parlor equipment and supplies.

Beverage dispensing units and parts thereof (except for self-contained drinking water coolers as defined in Schedule I of Order L-126 or under any schedule of Order L-38).

Bicycles, and similar vehicles. (See also Order L-52).

Binoculars, including opera glasses.

Bird and pet cages and stands.

Bottle coolers.

Boxes, cans, jars and other containers, including burial urns.

Branding, marking, and labeling devices and stock for same (except where the devices and the stock are for affixing governmental, notarial and corporate seals or, until January 1, 1943, are adjustable stencils for addressing or identifying commercial products). For adjustable stencils after December 31, 1942, see the item "Adjustable stencils" on List A-2.

Cabinets.

Canes.

Carpet rods.

Cash registers.

Chimes and bells (except for bells when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Clips.

Cleaning and polishing accessories, such as brooms, carpet sweepers, crumbing sets, dust pans, mops, pot scourers, whisk brooms and floor and furniture polishers.

Clock and watch cases.

Cooking utensils (except for commercial processing in canneries and factories).

Cutlery, including pocket knives.

Dishwashing machines (except when the only copper products or copper base alloy products used are permitted by the terms of Order L-243 or by a specific authorization of the War Production Board granted pursuant to such order) and domestic garbage grinders.

Dispensers, hand, for hand lotions, paper products, soap and straws.

Dog collars and other similar harness and equipment for pets.

Domestic ice refrigerators as defined in Order L-7.

Domestic laundry equipment as defined in Order L-6 and scrubbing boards, clothes line pulleys and reels.

Domestic mechanical refrigerators as defined in Order L-5.

Domestic vacuum cleaners as defined in Order L-18.

Electric blankets.

Electric light bulbs and cord sets for Christmas trees, and bulbs and neon and fluorescent tubes for advertising and display purposes.

Flashlights and electric lanterns used by railroad brakemen (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).

Floats for liquid level control.

Flower pots, boxes and holders for same.

Flower shears.

Food dispensing utensils, devices and machines.

Fountain pens.

Fountains (except drinking water fountains when the only copper products or copper base alloy products used are permitted by Schedules V, V-a and XII of Order L-42).

Furniture grommets.

Games as defined in Order L-81.

Garden tools and equipment.

Hair curlers, hair brushes and combs, shoe horns and button hooks.

Health supplies, except the following:

Acoustic aids,
Anaesthesia apparatus and supplies,
Atomizers (medical use only),
Diagnostic equipment and supplies,
Hypodermic syringes and needles,
Infant incubators,
Instruments,
Laboratory equipment and supplies,
Medicinal chemicals (limited to medical use only),
Operating room supplies and equipment,
Ophthalmic products and instruments,
Physical therapy equipment (limited to medical use only),
Respirators, resuscitators and iron lungs,
Rubber hospital sundries,
Splints and fracture equipment,
Sterilizers, blanket and solution warmers,
Surgical and orthopaedic appliances (including artificial limbs and arms but not including arch supports which are listed on List A-2),
Sutures and suture needles, and
X-Ray equipment and supplies.

Home and commercial electrical appliances, as defined in Order L-65.

Hooks, including hat and coat hooks.

Ice cream freezers for use in the home.

Kitchen utensils, devices and machines.

Kitchen, household and miscellaneous articles, as defined in Order L-30.

Lace tips.

Ladders and hoists (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity), including fittings.

Lamps, electric until January 1, 1943 (except for industrial, hospital or office and then not for standards, shades, shade holders, and stems). After December 31, 1942, see List A-2. The term "Lamps" as used here does not include electric light bulbs, but see "Electric light bulbs" above.

Lamps, other than electric (except for industrial, hospital or office use and then only when the only copper products or copper base alloy products used are for valves, controls, and wicks).

Lawn sprinklers, mowers, seeders and rollers.
Livestock and poultry equipment (except when the only copper products or copper base alloy products used are for valves, controls, parts necessary for conducting electricity, and thermostats other than wafer thermostats, and for plating wafer thermostats).

Locks (except pin tumbler and disc tumbler cylinder assemblies; essential interior working parts of Type 88, Type 97 and Type 114 locks; levers, tubes and centers for secure lever locks; interior working parts of railway car door locks and railway switch padlocks; keys for pin tumbler and disc tumbler locks; and postal locks when manufactured by the Mail and Equipment Section of the United States Post Office).

Luggage fittings, trim and hardware.

Manicure implements.

Match and pattern plates, matrices, and flasks.

Medals, including decorations.

Mirrors.

Motion picture and projection equipment (except for parts to repair and maintain necessary existing equipment in public theaters and educational institutions).

Name, identification and medal plates.

Non-operating or decorative uses of copper or copper base alloy, or the use of the same in such parts of installations and equipment (mechanical or otherwise) as bases, frames, guards, standards and supports.

Package handles and holders.

Paint (except for ship bottoms).

Pencils, mechanical.

Phonographs or other record players.

Photographic equipment and accessories (except document copying machines and equipment therefor for business purposes and for use by the U. S. Post Office, and except for X-ray equipment).

Pins.

Pleasure boat fastenings, fittings, hardware, and motors.

Pole-line hardware.

Powder, except for non-decorative uses.

Printing rollers (except to the extent that an equivalent poundage in copper or copper base alloy is returned to a brass mill in the form of old rollers).

Radio receiving sets for private use (except for replacement vacuum tubes).

Razors operated by electricity (except for repair parts).

Reclaimers for heating water.

Reflectors (except for electroplating of glass reflectors in connection with silvering when the reflectors are to be used in street and highway illumination, or for traffic signals, flood lights, searchlights and hospital operating room lights).

Refrigerator display cases.

Saddlery hardware and harness fittings.

Scales, except commercial, industrial and laboratory scales and laboratory balances. (See also Order L-190.)

Shells and caps for electric sockets except screw shells and except those used in connection with lamp signals in communication facilities.

Signs, including street signs. (See also Order L-29.)

Slot, game and vending machines, including parking meters.

Soda fountain equipment.

Sporting goods, and fishing and hunting equipment and supplies.

Staples for fastening cartons and containers.

Stationery supplies:

Desk accessories. (See also Order L-73.)

Office supplies. (See also Order L-73.)

Pencils. (See also Order L-113.)

Pens and penholders.

Statues.

Sundials.

Telescopes.

Tent poles and parts.

Thermos jugs and bottles.

Toys.

Unions and union fittings (except seats and except for other parts of unions and union fittings where and to the extent that the physical and chemical properties of the liquid or gas passing through the union or union fitting makes the use of any other material dangerous or impractical). (See also Order L-42.)

Umbrellas.

Valve handles.

Valves over 2-inch size (except seats, discs, stems, yoke sleeves, yoke bushings, stem bearings and packing glands, and except for other parts of such valves where and to the extent that the physical and chemical properties of the liquid or gas passing through the valve makes the use of any other material dangerous or impractical).

Voting machines.

Weather vanes.

Weight reducing and exercising machines.

Wool.

LIST A-2

Note: The item "Air conditioning, etc." amended, and the item "Fans" added April 6, 1943.

The manufacturing, processing, assembling or finishing of the items listed below and of all parts (including repair parts) therefor is prohibited after the governing date if such article or part contains copper products or copper base alloy products, except to the extent permitted by the exceptions noted on the list. Where this list excepts an item if the use of copper products or copper base alloy products in making the item is limited or if the item is being produced for a particular end use, the manufacture, processing, assembling and finishing of the item made under the terms of such an exception is governed by paragraphs (b) and (d) (1) of this order.

	Governing date
Adjustable stencils	Dec. 31, 1942
Air conditioning equipment and refrigeration equipment (except when the only copper products or copper base alloy products used are permitted by the terms of Order L-126 and the schedules thereto and when the production of the equipment is permitted under the terms of Order L-38, either because the order therefor is an "authorized order" under Order L-38 or otherwise)	April 6, 1943
Arch supports	Feb. 26, 1943
Atomizers (except for medicinal purposes and for use in the preparation of dried milk and dried eggs)	Dec. 31, 1942
Blow torches, gasoline and alcohol, (except when the only copper products or copper base alloy products used are for the pump barrel, pump check valve assembly, pump cylinder cap, brazing material, pack nut, valve stem, valve body and jet block)	Jan. 20, 1943
Blow torches, kerosene (except when the only copper products or copper base alloy products used are for the pump barrel, pump check valve assembly, pump cylinder cap, brazing material, pack nut, valve stem, valve body and jet block)	Feb. 28, 1943
Brushes (except the type used in electric motors and generators)	Dec. 31, 1942
Cement flooring and composition flooring	Dec. 26, 1942

	Governing date
Change making, coin counting and sorting machines	Feb. 28, 1943
Cooling towers (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity)	Dec. 26, 1942
Daubers for shoe polish	Feb. 26, 1943
Electrolytic devices for the removal and prevention of scale in boilers	Dec. 31, 1942
Expansion bolts and caulking anchors	Feb. 28, 1943
Fans (except when the only copper products or copper base alloy products used are permitted by the terms of Order L-176 or by a specific authorization of the War Production Board granted pursuant to such order)	April 6, 1943
Gas heater and stove installation connections	Feb. 28, 1943
Gas stoves and ranges for household use (except when each valve contains not more than 1/2 ounce of copper base alloy and each control contains not more than 1 1/2 ounces of copper base alloy and the stove or range contains no other copper or copper base alloy whatever)	Aug. 7, 1942
Hand saw screws, nuts and washers for attaching saw blades to the handle	Dec. 26, 1942
Hammers	Dec. 31, 1942
Insignia	Feb. 26, 1943
Lamps, electric (except for non-portable lamps for use in hospitals or in industry, otherwise than in offices, and then only when the only copper products or copper base alloy products used are for parts necessary for conducting electricity)	Dec. 31, 1942
Lanterns	Sept. 7, 1942
Linoleum stripping	Feb. 26, 1943
Lighting fixtures for use outside of a building (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity). For lighting fixtures in a building see "Lighting fixtures" under "Building Supplies and Hardware" on the Combined List	Dec. 31, 1942
Loose-leaf binders	Dec. 26, 1942
Mattress buttons and furniture glides	Feb. 26, 1943
Pipe, tube, tubing and fittings for water supply and distribution systems and installations (except corporation stops and couplings therefor, curb stops and couplings therefor, adapters, unions, solder nipples and ferrules and except for all such pipe, tube, tubing and fittings for use on board ship and in chlorine gas equipment). This takes the place of Interpretation No. 4 of Order M-9-c	Dec. 26, 1942
Plumbing fixture fittings and trim (except when the only copper products or copper base alloy products used are permitted by the terms of Schedules V, V-a and XII of Order L-42 or any schedules or orders taking their place, or are permitted by a specific authorization of the War Production Board granted pursuant to such a schedule or order)	Dec. 26, 1942

Putty and scraping knives.....	Feb. 26, 1943
Sash balances.....	Feb. 26, 1943
Screens for oil wells and water wells.....	Jan. 20, 1943
Seismograph loading pole couplings.....	Feb. 28, 1943
Shower curtains.....	Dec. 26, 1942
Slide fasteners, hooks and eyes, brassiere hooks, sew-on, machine attached or riveted snap fasteners, buckles, buttons, corset clasps, eyelets, garter trimmings, hose supporters, loops, personal hardware, pin fasteners, staples, slides, trouser trimmings, rivets, burrs and tacks for use on wearing apparel.....	Feb. 26, 1943
Sound equipment attachments for motion picture projection machines (except for parts to repair and maintain necessary existing equipment in public theaters and educational institutions).....	Dec. 31, 1942
Table flatware (except for a copper-silver strike).....	Dec. 31, 1942
Tokens.....	Feb. 26, 1943
Trolley frog bodies, trolley wire crossover bodies, trolley clamps used for supporting Fig. 8 or grooved trolley wire (unless used for carrying current), and miscellaneous items such as machine screws, bolts and studs used with overhead trolley line material.....	Jan. 20, 1943
Tying devices for laundry.....	Feb. 26, 1943

MILITARY EXEMPTION LIST

NOTE: The item "air conditioning, etc." deleted April 6, 1943.

Bakery equipment (parts necessary for conducting electricity or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts). For hot water heaters, tanks and coils see below on this list.

Bells (for use on board ship until Feb. 28, 1943).

Binoculars.

Blow torches, gasoline, kerosene and alcohol (parts other than tanks, only).

Boxes, cans, jars and other containers (for radio and communication equipment and for powder charges).

Carbonated beverage dispensing units for use on board ship (functional parts subject to corrosive action or which come in contact with food, only).

Conduits and pipe (for radio and electrical communication equipment).

Chronometer and watch cases.

Decorations as defined in Army and Navy Regulations when produced to fill purchase orders rated AA-3 or higher only.

Dishwashing machines.

Field ranges and skil stoves.

Floats for liquid level control (for use in aircraft and on board ship).

Furniture hardware (for use within magnetic circle on board ship).

Hammers.

Hoists, for handling powder, projectiles and explosives (for use on board ship).

Hot water heaters, tanks and coils for hospital, laundry and bakery projects.

Insect screens but only when made with screening manufactured prior to Feb. 28, 1943.

Insignia (but only rank, branch and "U. S." insignia for the Armed Forces when produced to fill purchase orders rated AA-3 or higher) until June 1, 1943.

Kitchen utensils, devices, machines and appliances (parts necessary for conducting electricity or which come in contact with food or where the use of copper products

or copper base alloy products is essential to the proper functioning of the parts).

Ladders and stairs, for use in gasoline storage spaces on board ship (treads, only).

Lanterns, gasoline (generators, valves and controls, only).

Laundry equipment, for use on board ship (parts necessary for conducting electricity or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts). For hot water heaters, tanks and coils see above on this list.

Laundry equipment, mobile, for field use (parts necessary for conducting electricity or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts). For hot water heaters, tanks and coils see above on this list.

Lights, lamps and accessories (for use in aircraft and on board ship).

Locks and latches (for use on board ship).

Motion picture and projection equipment.

Name, identification and metal plates of a gauge of .03125 inch or less (for use in aircraft and on board ship).

Paint (for ship bottoms and flying boat hull bottoms).

Photographic equipment and accessories.

Pins for hinges (for use on board ship).

Prescription scales (health supplies).

Reflectors (for use on board ship, in aircraft searchlights, and recognition lights and hospital operating room, lights and therapeutic lights).

Safety lamps, flame type (for use on board ship and for use in other places where there is danger of explosion).

Shells and caps for electric sockets (for use in aircraft and on board ship).

Slide fasteners for use on jungle clothing and equipment; and sew-on, machine attached or riveted snap fasteners, buckles, eyelets, staples, rivets and burrs for use on jungle clothing and equipment, and for use on leather, canvas, webbing and duck for field clothing and equipment being produced on a rating of AA-3 or higher.

Soda fountain equipment for use on board ship (functional parts subject to corrosive action or which come in contact with food, only).

Sound equipment attachments for motion picture projection machines.

Table flatware made according to Fed. Spec. RR-T-56 until March 31, 1943.

Telescopes.

Unions and union fittings (for use on board ship).

Valve handles (for use within magnetic circle on board ship).

Valves (for use on board ship).

[F. R. Doc. 43-5377; Filed, April 6, 1943; 11:34 a. m.]

PART 976—MOTOR TRUCKS, TRUCK TRAILERS AND PASSENGER CARRIERS

[Limitation Order L-1-h as Amended March 31, 1943¹]

The fulfillment of requirements for the defense of the United States having created a shortage in the supply of heavy motor trucks for defense, for private account and for export, the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

¹ This document is a restatement of Amendment 1 to L-1-h as amended, which appeared in the FEDERAL REGISTER of April 2, 1943, page 4168, and reflects the order in its completed form as of March 31, 1943.

§ 976.18 *Supplementary Limitation Order L-1-h—(a) Applicability of priorities regulations.* This order and all transactions affected thereby are subject to the provisions of applicable priorities regulations, as amended from time to time, except to the extent that any provision hereof may be inconsistent therewith, in which case the provisions of this order shall govern.

(1) *Protection of production schedules.* Producers under the terms of this order may, notwithstanding the provisions of Priorities Regulation No. 1 (Part 944), schedule production of heavy trucks (including off-the-highway motor vehicles when produced under this order) without regard to purchase orders or contracts placed with them for other materials on ratings lower than AA-4.

(b) *Definitions.* For the purposes of this order:

(1) "Heavy truck" means a complete motor truck or truck-tractor with a gross vehicle weight rating of 16,000 pounds or more, as authorized by the manufacturer thereof, or the chassis therefor, including off-the-highway motor vehicles.

(2) "Off-the-highway motor vehicle" means a motor truck, truck-tractor and/or trailer, operating off the public highway, normally on rubber tires and specially designed to transport materials, property or equipment on mining, construction, logging or petroleum development projects.

(3) "Producer" means any individual, partnership, association, corporation or other form of business enterprise engaged in the manufacture of heavy trucks and off-the-highway motor vehicles.

(4) "G. V. W. group" means gross vehicle weight classification, as authorized by the producer.

(c) *Production of heavy trucks authorized.* Irrespective of the terms of General Limitation Order L-1-e as amended, and in order to replace 3017 heavy trucks withdrawn prior to December 31, 1942 by the Army, Navy and Lend-Lease Administration from stocks intended for rationing to civilian uses under General Conservation Order M-100, producers are hereby authorized to produce heavy trucks in such quantities, of such types and within such periods of time as may be specifically authorized by the War Production Board.

(d) Commencing September 1, 1942, producers shall report to the Automotive Division, War Production Board, on the first day of each month the number of units produced in the preceding thirty (30) days on Form PD-571.

(e) *Records.* All persons affected by this order shall keep and preserve for not less than two years accurate and complete records concerning inventories, production and sales.

(f) *Reports.* All persons affected by this order shall execute and file with the War Production Board such reports and questionnaires as the Board shall from time to time require.

(g) *Audit and inspection.* All records required to be kept by this order shall, upon request, be submitted to audit and

inspection by duly authorized representatives of the War Production Board.

(h) *Violations.* Any person who wilfully violates any provisions of this order or who in connection with this order wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priority control and may be deprived of priorities assistance.

(i) *Appeals.* Any person affected by this order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him, or that it would result in a serious problem of unemployment in the community, or that compliance with this order would disrupt or impair a program of conversion from nondefense work, may apply for relief by addressing a letter to the War Production Board, setting forth the pertinent facts and the reasons such person considers that he is entitled to relief. The War Production Board may thereupon take such action, if any, as is deemed appropriate.

(j) *Communications.* All communications concerning this order shall be addressed to, War Production Board, Automotive Division, Washington, D. C., Ref: Order L-1-h.

Issued this 31st day of March 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5372; Filed, April 6, 1943;
11:35 a. m.]

PART 1029—FARM MACHINERY AND EQUIPMENT AND ATTACHMENTS AND REPAIR PARTS THEREFOR

[Limitation Order L-170, as Amended April 6, 1943]

The fulfillment of requirements for the defense of the United States has created a shortage of critical materials entering into the manufacture of farm machinery and equipment and attachments and repair parts therefor, for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 1029.10 Limitation Order L-170—

(a) *Applicability of priorities regulations.* (1) This order and all transactions affected thereby are subject to all applicable provisions of the priorities regulations of the War Production Board, as amended from time to time, except to the extent that any provision hereof may be inconsistent therewith, in which case the provisions of this order shall govern.

(2) *Protection of production schedules.* Producers of any items of farm machinery and equipment and repair parts under the terms of this order may, notwithstanding the provisions of Priorities Regulation No. 1, as amended, schedule their production of such items as if the

orders therefor bore a rating of AA-3.

(b) *Definitions.* For the purpose of this order:

(1) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

(2) "Producer" means any person, other than a supplier, engaged in the manufacture of farm machinery and equipment or of repair parts for farm machinery and equipment; *Provided, That:*

(i) No person who did not manufacture any farm machinery and equipment or repair parts in 1940 or 1941 shall be deemed a "producer", nor shall any such person manufacture any such products of an aggregate value exceeding \$2,500 for the period November 1, 1942, to September 30, 1943, inclusive; and

(ii) No state prison institution shall engage in the manufacture of any such products until such time as it has received a specific quota from the War Production Board.

(3) "Class A producer" means any producer whose total net sales (including sales of all affiliates of such producer) of all products during the calendar year 1941 exceeded \$10,000,000 in value (including domestic sales and exports).

(4) "Class B producer" means any producer whose total net sales (including sales of all affiliates of such producer) of all products during the calendar year 1941 exceeded \$750,000 but did not exceed \$10,000,000 in value (including domestic sales and exports).

(5) "Class C producer" means any producer whose total net sales (including sales of all affiliates of such producer) of all products during the calendar year 1941 did not exceed \$750,000 in value (including domestic sales and exports).

(6) "Affiliate" of a producer means any subsidiary thereof, any subsidiary of such a subsidiary, any parent company, and any subsidiary or parent of such a parent company.

(7) "Supplier" means any person engaged in the manufacture (for sale to a producer) of materials, parts, assemblies or sub-assemblies to be physically incorporated into farm machinery and equipment or repair parts manufactured by such producer, or to be resold by such producer as repair parts.

(8) "Distributor" means any person not a producer whose business consists, in whole or in part, of the sale of farm machinery and equipment or attachments and repair parts from inventory and includes wholesalers, jobbers, retailers and other persons performing similar functions.

(9) "Farm machinery and equipment" means agricultural machinery, mechanical equipment and implements (including all attachments used in conjunction therewith) used for the production or care of crops, livestock, livestock products, or other produce on a farm (or elsewhere in the case of poultry), including irrigation and drainage equipment (excluding tile), horseshoes (including muleshoes), horseshoe nails, harness hardware, and water well casing

(fabricated by other than pipe mills); but excluding repair parts, and also excluding all of the following: tracklaying type tractors, equipment ordered by the United States Department of Agriculture or other United States Government agencies, buildings and repairs thereto, fencing, poultry nettings and wire, wire fencing, bale ties or straps, oil well casing and water pipe, nails (other than horseshoe nails) and sundry hardware, grain bins and corn cribs (other than those made of iron and steel), and hand tools and water storage tanks.

(10) "Attachment" for farm machinery and equipment means a supplementary appliance which may be added to an otherwise complete machine to extend the utility of such machine.

(11) "Repair parts" means all types of replacement parts considered separately or as assemblies which are manufactured for use and used in the repair and maintenance of farm machinery and equipment, and shall include plow shares and shapes, and water pump cylinders. No item listed on Schedule A (except to the extent provided in paragraph (g) (5) hereof) shall be deemed a repair part, except that items of harness hardware may be deemed repair parts to the extent actually sold for repair or replacement purposes.

(12) "Base production" means the weight of a producer's total production of any item of farm machinery and equipment during either the calendar year 1940 or 1941 in whichever year such weight was the greater, except that, as to items which are bracketed together in Schedule A, the base production shall be the weight of the total production of each group of items so bracketed; and except that, as to silos (item 296 of Schedule A), the base production shall be the total weight of iron and steel entering into the production of such items.

(13) "Material" means any commodity, equipment, accessory, part, assembly or product of any kind, which will be physically incorporated into any item of farm machinery and equipment or repair parts.

(14) "Weight" means the net shipping weight of any item of farm machinery and equipment which is completely manufactured, or completely fabricated and ready for shipment in knock-down form; except that, as to silos (Item 296 of Schedule A), weight means the total weight of iron and steel entering into the production of such items.

(15) "Schedule A" means the schedule of quota percentages attached hereto and made a part hereof, as amended from time to time. If any item of farm machinery and equipment or repair parts is not specifically listed or otherwise provided for in such schedule, the quota percentage therefor shall be deemed to be 0%.

(16) "Lend-lease order" means any order for farm machinery and equipment or repair parts placed by any agency of the United States Government in response to a requisition filed pursuant to the Act of March 11, 1941, entitled "An

Act to Promote the Defense of the United States" (Lend-Lease Act).

(c) *General restrictions on production for domestic use (including "concentration of production")*. (1) Except as provided in paragraph (g) hereof, and subject to the provisions of paragraphs (c) (2), (c) (3) and (e) hereof, during the period November 1, 1942, to September 30, 1943, inclusive, no producer shall:

(i) Manufacture, for sale in the continental United States, a total quantity by weight of any item of farm machinery and equipment listed in Schedule A in excess of that quantity obtained by multiplying the applicable quota percentage (designated in the appropriate column of said Schedule A for Class A producers, Class B producers and Class C producers respectively) for such item by his base production of such item for such sale; except that:

(a) Wherever, in said Schedule A, two or more items are bracketed together and only one quota percentage assigned thereto, such percentage shall be applied to such producer's total base production of all such bracketed items, and the total permissible weight thus determined may be distributed among all or any one or more of such bracketed items at his election;

(b) As to silos (Item 296 of Schedule A), the permitted production of a producer shall not exceed the number of units produced by him during either 1940 or 1941, whichever was the greater; and

(c) Any producer, instead of conforming to his quota percentages for the items of attachments as indicated respectively in Schedule A, may at his option manufacture not more than an aggregate of 30% of his total base production of such attachments, and the total permissible weight thus determined may be distributed among all or any one or more of such items of attachments at his election: *Provided*, That once such option is made, it shall apply to all attachments to be produced.

(ii) Manufacture for sale in the continental United States, a total quantity of repair parts of a value (manufacturer's current selling price at the factory) in excess of an aggregate of 160% of one-half the total value (manufacturer's selling price at the factory during 1940 and 1941) of his entire net sales of repair parts during the calendar years 1940 and 1941 combined;

(iii) Manufacture, for sale in the continental United States, any farm machinery and equipment requiring rubber tires;

(iv) Sell in the continental United States any quantity of farm machinery and equipment or repair parts which is in excess of the quantity thereof authorized to be manufactured for such sale by the provisions of this order.

(2) The War Production Board may, by specific directions issued to any one or more producers, increase or decrease any such producer's quotas as to all or any one or more items authorized to be produced by him by this paragraph (c), and may transfer any portion of such quotas between any such producers (in-

cluding the transfer thereof from producers located in critical areas as the same may be designated from time to time by the War Manpower Commission).

(3) As to any portion of any such producer's quota as so established which he may decide not to produce at any time after November 1, 1942, he shall immediately notify the War Production Board, so that appropriate action can be taken to transfer such portion of his quota:

(4) No producer, whose quota of any item of farm machinery and equipment has been increased by reason of the amendment to Schedule A dated March 6, 1943, shall manufacture such increase over his former Schedule A quota.

(i) Except to the extent that it exceeds the weight of all quantities of such item both specifically authorized pursuant to paragraph (c) (2) hereof as an increase in his quota, and authorized on any appeal granted him prior to March 6, 1943, and

(ii) Unless such producer certifies to the War Production Board within 15 days after such date that he intends to manufacture his total quota of all such items, including such increase, such certification to be in substantially the following form:

The undersigned company hereby certifies that, except as indicated below, it intends to produce prior to September 30, 1943, its total quotas of all items listed on Schedule A of Order L-170, including all amendments and appeals, in accordance with paragraph (c) (4) of that order. Quantities of items within such quotas not intended to be so produced will be reported promptly in accordance with paragraph (c) (3) thereof.

By _____ Company
Date _____

(d) *General restrictions on production for export*—(1) Except as provided in paragraph (g) hereof, and subject to the provisions of paragraphs (d) (2), (d) (3) and (e) hereof, during the period November 1, 1942, to September 30, 1943, inclusive, no producer shall manufacture for shipment, or ship:

(i) To all foreign countries within any group of countries listed respectively on Schedules B-1, B-3, B-4 and B-6, attached hereto and made a part hereof, as amended from time to time, a quantity by weight of farm machinery and equipment and repair parts in the aggregate in excess of a designated percentage (listed respectively on each such schedule) of one-half the net shipping weight of the total quantity thereof exported by said producer during the calendar years 1940 and 1941 in the aggregate to all such countries within the particular group;

(ii) To any foreign country listed respectively on Schedule B-2 and B-5, attached hereto and made a part hereof, as amended from time to time, a quantity by weight of farm machinery and equipment and repair parts in the aggregate in excess of that quantity obtained by multiplying the quota percentage designated on the applicable Schedule for such country by one-half the net shipping weight of the total quantity thereof exported by said producer during the

calendar years 1940 and 1941 to that country;

(iii) To Canada a quantity by units of any item of farm machinery and equipment or attachments and repair parts (as listed in Schedule B-7, attached hereto and made a part hereof, as amended from time to time) in excess of that quantity obtained by multiplying the quota percentage designated in said Schedule B-7 for such item by the quantity thereof shipped by said producer to Canada during the calendar year 1940; or

(iv) To all foreign countries listed on Schedule B-2a a quantity by weight of farm machinery and equipment and repair parts in the aggregate in excess of 100% of one-half the net shipping weight of the total quantity thereof exported by said producer during the calendar years 1939 and 1940 in the aggregate to all such countries.

(v) To any foreign country (including Canada and territories and possessions of the United States) any farm machinery and equipment requiring rubber tires.

NOTE: Paragraph (v) redesignated April 6, 1943.

(2) Except as to items destined for Canada (Schedule B-7) and for territories and possessions of the United States (Schedule B-6), no producer shall fabricate or process any material to be physically incorporated into any item of farm machinery and equipment which may be authorized to be manufactured for export by paragraph (d) (1) above, unless and until he has received from the War Production Board specific authorization for such fabrication or processing as to any or all such items, application for which may be by letter setting forth the pertinent facts: *Provided*, That nothing in this paragraph (d) (2) shall be deemed to prevent any such producer from earmarking for export, within his export quota, any items of farm machinery and equipment or repair parts from his inventory, whether or not such items were manufactured specifically for export.

As to any portion of any such producer's export quota, as established by paragraph (d) (1) above, which he may decide not to produce at any time after November 1, 1942, he shall immediately notify the War Production Board, so that appropriate action can be taken to transfer such portion of his export quota.

(3) The War Production Board may, by specific directions issued to any one or more producers, increase or decrease any such producer's quotas as established by paragraph (d) (1) above, and may transfer any portion of such quotas between any such producers (including the transfer thereof from producers located in critical areas as the same may be designated from time to time by the War Manpower Commission).

(e) *Further restrictions on production*—(1) *Restrictions on production for specific periods*. The War Production

Board may from time to time issue supplementary orders (or specific directions to any one or more producers) governing the production of all or any one or more items of farm machinery and equipment or repair parts for specified monthly, bi-monthly or quarterly periods. On and after the effective date of any such supplementary order or specific direction, no producer affected thereby shall, notwithstanding the provisions of this Order L-170, manufacture any such item during the period specified except in accordance with the terms of such supplementary order or specific direction.

(2) *Items containing iron and steel.* No person shall put into process any iron or steel (excluding screws, nails, rivets, bolts, or wire, strapping or small hardware for joining or other similar essential purposes) to make any of the following items:

Barnyard stock tanks.	Hog troughs.
Bee hives.	Laying nests.
Butter churns.	Livestock feeders.
Butter molds.	Marking poles.
Canopies for electric brooders.	Milk stools.
Cattle stalls.	Neck yokes.
Corn cribs.	Poultry feeders.
Double trees.	Single trees.
Farm gates.	Stanchions.
Grain bins.	Stock pens.
Grit boxes.	Thills.
Guide handles.	Tongues.
Hobbles (all types).	Weaners.

Provided, however, That nothing in this subparagraph (e) (2) shall be deemed to prevent the manufacture or processing of cattle stalls, stanchions or stock pens solely from rerolled rail steel plus strapping and essential hardware.

(f) *Overproduction under Order L-26.* Any items of farm machinery and equipment or attachments and repair parts which have been manufactured and/or sold by any producer prior to November 1, 1942, and which are in excess of such producer's authorized quota under Limitation Order L-26 (including all amendments thereto and appeals granted thereunder), shall be deducted from such quotas as may be authorized for such producer by the provisions of this order or subsequent orders: *Provided,* That no such deduction shall constitute a condonation of any violation of any order or regulation of the War Production Board.

(g) *Exceptions.*—(1) To the extent that the weight of any item or items of a producer's quota as established by paragraph (c) (1) hereof has been or will be increased by his substituting for more critical materials entering into such item or items any one or more of the following materials:

Glass or other ceramic products.
Plain concrete.
Fibre board.
Wood fibre products.
Plywood (produced with binder or adhesive not restricted by Conservation Order M-25 or any other applicable M or L order).
Gum and other hardwood lumber.
Softwood lumber (subject to the restrictions of Conservation Order M-208 or any other applicable M or L order);

such increased weight shall not operate to reduce the number of units which he could have otherwise manufactured pursuant to paragraph (c) (1) above. In addition, if any such producer has made, or shows that he can make, in any item or items of his quota as established by paragraphs (c) and (d) hereof, a substitution of any of the materials listed above for more critical materials entering into such item or items, he may apply by letter to the War Production Board for reconsideration of his quota, based on such substitution.

(2) Any item of farm machinery and equipment or attachments and repair parts which was manufactured for sale within the continental United States by a producer within his authorized quota under Limitation Order L-26 (including all amendments thereto and appeals granted thereunder) and which is, prior to November 1, 1942, completely manufactured, or completely fabricated and ready for shipment in knock-down form, may be sold on and after such date without reference to the provisions of this order.

(3) Nothing in paragraph (d) of this order shall be deemed to prohibit or control the shipment of any item of farm machinery and equipment or attachments and repair parts which:

(i) Was manufactured for export by a producer within his authorized quota under paragraph (c) (1) (iii) of Limitation Order L-26 (including all amendments thereto and appeals granted thereunder), and

(ii) Is covered by either an export license issued by the Board of Economic Warfare or by a lend-lease order, dated prior to November 1, 1942, (except as to items destined for Canada and territories and possessions of the United States), and

(iii) Is, prior to such date, completely manufactured or completely fabricated and ready for shipment in knock-down form.

Any such items for export which, prior to November 1, 1942, are in production or on order but not completely manufactured or ready for shipment in knock-down form, shall be deducted from such export quotas as may be authorized for such producer by the provisions of this order or subsequent orders, and shall not be manufactured on and after such date except in accordance with the provisions of paragraph (d) above.

(4) The restrictions of this Order L-170 shall not apply to the manufacture by any person of any of the following items of farm machinery and equipment:

Bee hives.
Farm gates.
Feed trucks.
Grit boxes.
Hog troughs.
Laying nests.
Livestock feeders.
Milk stools.
Poultry feeders.
Poultry waterers (other than those made from iron and steel).

Provided, however, That such items are made entirely (except for nails and essential strappings and fastenings) from any one or more of the following materials:

Glass or other ceramic products.
Plain concrete.
Fibre board.
Wood fibre products.
Plywood (produced with binder or adhesive not restricted by conservation order M-25 or any other applicable M or L order).
Gum and other hardwood lumber.
Softwood lumber (subject to the restrictions of conservation order M-208 or any other applicable M or L order).

(5) Any producer of any of the following items listed in Group 17 of Schedule A:

Feed carriers.
Litter carriers.
Track for feed and litter carriers.
Hay carriers.
Track for hay carriers.
Cattle stalls and fittings.
Cattle stanchions and fittings.

may consider not more than 30% of his base production of each such item as "repair parts" rather than "farm machinery and equipment". The value of such 30% may be added to his total repair parts quota established pursuant to paragraph (c) (1) (ii) hereof, and should be so reported on such forms as are filed pursuant to paragraph (m) hereof. His production quota for the remaining 70% shall be determined by multiplying his applicable Schedule A quota percentage for the particular item by 70% of his base production thereof.

(h) *Restrictions on sales for domestic use.* Subject to such directions as may be issued from time to time as to rationing control, by, or pursuant to delegations from the War Production Board.

(1) No person shall sell any item of new farm machinery and equipment (except horseshoes, muleshoes, horseshoe nails and harness hardware) which he knows or has reason to know will not be used in the hands of the ultimate consumer for the production or care of crops, livestock, livestock products or other produce on a farm (or elsewhere in the case of poultry), except to fill a contract or purchase order bearing a preference rating of A-9 or higher;

(2) On and after November 1, 1942, no distributor shall sell or deliver to a consumer any new repair part which he knows or has reason to know will not be incorporated reasonably promptly into farm machinery and equipment in the possession of such consumer.

(i) *Inventory provisions.* (1) No distributor shall keep in his inventory, in his possession or under his control, for a period of more than thirty days, any used, traded-in, imperfect or non-usable item of farm machinery and equipment or repair parts which cannot be reconditioned, but must dispose of the same through the customary disposal or scrap channels.

(2) Any producer may sell to any other producer any material in his inventory which is in excess of his require-

ments for the items of farm machinery and equipment and repair parts permitted to be manufactured under the provisions of this order. Such sales shall be expressly permitted within the terms of paragraph (c) (3) of Priorities Regulation No. 13 as amended.

(j) *Standardization, simplification, substitution, and conservation of critical materials.* (1) In the manufacture of any item of farm machinery and equipment or repair parts, no producer shall use any alloy steel, stainless steel, aluminum, magnesium, copper, brass, bronze, zinc, nickel, tin, cadmium or fabricated rubber products for any purpose where the use of other less critical materials will not impair the efficiency of operation of such item.

No materials shall be used which are prohibited by M Orders or other restrictions on use of critical materials as now or hereafter ordered by the War Production Board.

(2) The War Production Board may from time to time issue supplementary orders or schedules establishing required specifications with respect to the production of any item or items of farm machinery and equipment and repair parts. "Required specifications" may include requirements to standardize or simplify the types, sizes or models of, or the specifications for, any such item or items; to eliminate, reduce or conserve the use of critical materials in the production thereof; and to substitute less critical for more critical materials in the production thereof. On and after the effective date of any such supplementary order or schedule, no farm machinery and equipment and repair parts affected thereby shall be produced, fabricated, assembled, or delivered, if such production, fabrication, assembly, or delivery is prohibited by the terms thereof.

(k) *Records.* All persons affected by this order shall keep and preserve for not less than two years accurate and complete records concerning inventories, production and sales.

(l) *Audit and inspection.* All records required to be kept by this order shall, upon request, be submitted to audit and inspection by duly authorized representatives of the War Production Board.

(m) *Reports.* (1) All persons affected by this order shall execute and file with the War Production Board such reports and questionnaires as said Board shall from time to time request.

(2) Each producer shall file not later than thirty days after October 19, 1942, a report of his production quotas on Form PD-629.

(3) Each producer shall file by the 10th day of each month a report on Form PD-630 of his production during the preceding month, the first report to be made on or before December 10, 1942.

(4) Each producer affected by paragraph (d) hereof shall file by the 10th day of each month a report on Form PD-387 (revised) of his shipments during the preceding month (starting with November, 1942) to all foreign countries (including all countries listed on Sched-

ules B-1, B-2, B-2a, B-3, B-4, B-5, B-6, and B-7).

(n) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, willfully conceals a material fact, or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, materials under priority control and may be deprived of priorities assistance.

(o) *Appeals.* Any person affected by this order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him in comparison with others similarly situated, may appeal to the War Production Board, setting forth the pertinent facts and the reasons why such person considers that he is entitled to relief. The War Production Board may thereupon take such action as it deems appropriate.

(p) *Communications.* All communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Farm Machinery and Equipment Division, Washington, D. C. Ref.: L-170.

(q) *Inconsistent orders.* This order supersedes as of November 1, 1942, Limitation Order L-26, and Supplementary Limitation Orders L-26-a and L-26-d, and all amendments thereto and appeals granted thereunder.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

SCHEDULE OF QUOTAS COVERING THE DOMESTIC PRODUCTION OF FARM MACHINERY AND EQUIPMENT FOR THE PERIOD NOVEMBER 1, 1942, TO SEPTEMBER 30, 1943

Quotas for repair parts are determined according to the provisions of paragraph (c) (1) (H). Quotas for new machinery and equipment including attachments are expressed as a percentage of the weight of each item produced during 1940 or 1941, whichever was higher. Producers of these items must use the percentages set forth in the respective columns, depending upon whether they are Class A, Class B, or Class C producers. Production of "bracketed items" may be distributed among all or any one or more items included in the particular bracket so long as the total weight of material used does not exceed that determined by the quota percentage assigned to the particular bracket.

Any item of farm machinery and equipment not provided for in this Schedule A shall not be manufactured, unless specifically exempted by Order L-170.

GROUP 1: PLANTING, SEEDING AND FERTILIZING MACHINERY

Item		Class of producer		
		"A"	"B"	"C"
DIVISION 1: PLANTERS (HORSE AND TRACTOR DRAWN)				
		Percent	Percent	Percent
1	One row, one horse corn planters.....	0	0	4
2	One row, one horse corn and cotton planters.....	0	0	2
3	One row, two horse corn and cotton planters.....	0	0	0
4	Two row, corn planters.....	3	75	7
5	Two row, corn and cotton planters.....	0	19	7
6	Three row and over, corn planters.....	11	75	10
7	Three row and over, corn and cotton planters.....	0	0	0
DIVISION 2: PLANTERS (TRACTOR MOUNTED)				
8	One row, corn planters.....	15	15	1
9	One row, corn and cotton planters.....			
10	Two row, corn planters.....			
11	Two row, corn and cotton planters.....			
12	Three row and over, corn planters.....			
13	Three row and over, corn and cotton planters.....			
DIVISION 3: POTATO PLANTERS				
14	Horse or tractor drawn.....	0	16	7
DIVISION 4: TRANSPLANTERS				
15	Horse or tractor drawn.....	0	0	3
16	Hand.....			
DIVISION 5: LISTERS WITH PLANTING ATTACHMENTS (HORSE OR TRACTOR DRAWN)				
17	One row.....	8	75	10
18	Two row.....			
19	Three row and over.....			
DIVISION 6: LISTERS WITH PLANTING ATTACHMENTS (TRACTOR MOUNTED)				
20	One row.....	19	19	1
21	Two row.....			
22	Three row and over.....			
DIVISION 7: BEET DRILLS				
23	Horse or tractor drawn.....	13	100	10
DIVISION 8: GRAIN DRILLS				
24	One horse, 3 or 5 disc drills.....	0	0	2
25	Fertilizer drills, horse or tractor drawn.....	3	75	7
26	Plain drills, horse or tractor drawn.....			
DIVISION 9: BROADCAST SEEDERS				
27	Wheeled, horse or tractor.....	0	0	
28	Endgate.....	0	32	7
29	Hand, wheelbarrow and other.....	0	0	

GROUP 1: PLANTING, SEEDING AND FERTILIZING MACHINERY—Continued

Item		Class of producer		
		"A"	"B"	"C"
	DIVISION 10: GARDEN PLANTERS	Percent	Percent	Percent
30	Hand.....	0	0	14
31	Horse or tractor drawn.....	0	57	100
	DIVISION 11: FERTILIZER DISTRIBUTORS			
32	Horse or tractor drawn.....	0	0	15
	DIVISION 12: LIME SPREADERS (SOWERS)			
33	Wheeled type, horse or tractor drawn.....	0	0	17
34	Endgate type.....	46	100	100
35	Truck body type.....	0	0	50
	DIVISION 13: MANURE SPREADERS			
36	Four wheeled, horse or tractor drawn.....	0	19	87
37	Two wheeled, tractor drawn.....			
	DIVISION 14: OTHER PLANTING, SEEDING AND FERTILIZING MACHINERY			
	Other planting, seeding and fertilizing machinery including, but not limited to, potato seed cutters, farm limestone pulverizers, manure loaders, vegetable planters. (List each item separately.)			
38	.....	0	0	25
39	.....	0	0	25
40	.....	0	0	25
	DIVISION 15: ATTACHMENTS			
41	Attachments for all items in Group 1 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 2: PLOWS AND LISTERS

	DIVISION 1: MOLDBOARD PLOWS (HORSE DRAWN)			
42	Walking, one horse, steel bottom.....	0	0	11
43	Walking, one horse, chilled bottom.....	0	0	17
44	Walking, two horse and larger.....	0	0	48
45	Sulky.....	0	0	0
46	Gang, two bottom and larger.....	0	0	0
	DIVISION 2: MOLDBOARD PLOWS (TRACTOR DRAWN OR MOUNTED)			
47	One bottom, tractor drawn.....	9	100	100
48	Two bottom, tractor drawn.....			
49	Three bottom, tractor drawn.....			
50	Four bottom, tractor drawn.....			
51	Five bottom, and larger, tractor drawn.....	0	0	6
52	One bottom, tractor mounted.....	26	26	26
53	Two bottom, tractor mounted.....			
	DIVISION 3: DISC PLOWS (HORSE DRAWN)			
54	Single disc and larger.....	0	0	0
	DIVISION 4: DISC PLOWS (TRACTOR DRAWN OR MOUNTED)			
55	One disc, tractor drawn.....	0	0	53
56	Two disc, tractor drawn.....			
57	Three disc, tractor drawn.....	8	8	8
58	One disc, tractor mounted.....			
59	Two disc, tractor mounted.....	0	0	0
60	Four disc, tractor drawn.....			
61	Five disc, tractor drawn.....			
62	Six disc and larger, tractor drawn.....			
	DIVISION 5: ONE WAY DISC PLOWS OR TILLERS			
63	One way plows.....	0	5	75
	DIVISION 6: LISTERS (HORSE OR TRACTOR DRAWN)			
	(Middlebusters without planting attach.)			
64	One row, horse or tractor drawn.....	0	0	19
65	Two row, horse or tractor drawn.....			
66	Three row and larger, horse or tractor drawn.....			
	DIVISION 7: LISTERS (TRACTOR MOUNTED)			
	(Middlebusters without planting attach.)			
67	One row, tractor mounted.....	18	18	18
68	Two row, tractor mounted.....			
69	Three row and larger, tractor mounted.....			

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 2: PLOWS AND LISTERS—Continued

Item		Class of producer		
		"A"	"B"	"C"
	DIVISION 8: SUBSOIL PLOWS	Percent	Percent	Percent
70	Horse drawn.....	0	0	0
71	Tractor drawn.....	0	0	0
72	Tractor mounted.....	0	0	0
	DIVISION 9: PLOW STOCKS			
73	Single or double stocks.....	0	0	22
	DIVISION 10: OTHER PLOWS AND LISTERS			
	(List each item separately)			
74	.....	0	0	34
75	.....	0	0	34
76	.....	0	0	34
	DIVISION 11: ATTACHMENTS			
77	Attachments for all items in Group 2 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 3: HARROWS, ROLLERS, PULVERIZERS AND STALK CUTTERS

	DIVISION 1: HARROWS			
78	Spike tooth harrow sections, horse or tractor drawn.....	0	0	24
79	Spring tooth harrow sections, horse or tractor drawn.....	0	24	100
80	Disc harrows, horse or tractor drawn.....	16	100	100
81	Disc harrows, tractor mounted.....	33	33	33
	DIVISION 2: SMOOTH LAND ROLLERS			
82	Smooth land rollers, not including lawn rollers.....	0	0	0
	DIVISION 3: SOIL PULVERIZERS AND PACKERS			
83	Soil pulverizers and packers.....	0	0	19
	DIVISION 4: STALK CUTTERS			
84	Stalk cutters.....	0	0	50
	DIVISION 5: RIDGE BUSTERS			
85	Ridge busters, horse or tractor drawn.....	0	0	14
86	Ridge busters, tractor mounted.....			
	DIVISION 6: OTHER HARROWS AND ROLLERS			
	(List each item separately)			
87	.....	0	0	30
88	.....	0	0	30
89	.....	0	0	30
	DIVISION 7: ATTACHMENTS			
90	Attachments for all items in Group 3 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 4: CULTIVATORS AND WEEDERS

	DIVISION 1: CULTIVATORS (HORSE AND TRACTOR DRAWN)			
91	One horse, all types.....	0	0	15
92	One row, walking, two horse.....	0	0	65
93	One row, riding, two horse.....	2	90	100
94	Two row and over, riding.....	0	0	0
95	Beet cultivator.....	20	100	100
96	Field cultivator.....	0	0	62
96a	Field cultivator and tiller, tractor mounted.....	9	9	9
97	Hand cultivator, not including blade and tined hoes, rakes and similar equipment.....	0	0	35
	DIVISION 2: CULTIVATORS (TRACTOR MOUNTED)			
98	One row.....	40	40	40
99	Two row.....			
100	Three and four row.....			
101	Five row and over.....			
	DIVISION 3: ROTARY HOES			
102	Rotary hoes, horse or tractor drawn.....	0	0	75
	DIVISION 4: WEEDERS			
103	Rod weeders, horse or tractor drawn.....	0	0	55
104	Tooth weeders, horse or tractor drawn.....	0	0	95
104a	Tooth weeders, tractor mounted.....	15	15	15
	DIVISION 5: OTHER CULTIVATORS AND WEEDERS			
	(List each item separately)			
105	.....	0	0	40
106	.....	0	0	40
	DIVISION 6: ATTACHMENTS			
107	Attachments for all items in Group 4 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

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GROUP 5: SPRAYERS, DUSTERS AND ORCHARD HEATERS

Item		Class of producer		
		"A"	"B"	"C"
	DIVISION 1: POWER SPRAYERS	Percent	Percent	Percent
108	Power sprayers.....	0	0	95
109	Traction sprayers.....	0	0	21
	DIVISION 2: HAND SPRAYERS WITH TANK, BARREL, KNAPSACK, ETC., WITH COMPLETE EQUIPMENT (CAP. 1 QT. OR OVER BUT LESS THAN 6 GALS.)			
110	Compressed air.....			
111	Knapsack self contained.....			
112	Trombone, pump type.....			
113	Bucket pump type, single cylinder.....	0	0	28
114	Bucket pump type, double cylinder.....			
115	Atomizing, single action (1 qt. and larger cap.).....			
116	Atomizing, continuous (1 qt. and larger cap.).....			
	DIVISION 3: SPRAYERS, WITH TANK, BARREL, KNAPSACK, ETC., WITH COMPLETE EQUIPMENT (CAP. 6 GALS. OR MORE)			
117	Barrel pump type with complete equipment.....	0	0	36
118	Wheelbarrow type with complete equipment.....			
	DIVISION 4: SPRAY PUMPS (POWER)			
119	Spray pumps, power.....	0	0	23
	DIVISION 5: WEED AND PEAR BURNERS			
120	Weed and pear burners.....	0	20	100
	DIVISION 6: DUSTERS			
121	Power dusters.....	0	0	55
122	Traction dusters.....	0	0	75
123	Hand dusters (agricultural only).....	0	18	100
	DIVISION 7: ORCHARD HEATERS			
124	Orchard heaters.....	0	0	65
	DIVISION 8: ATTACHMENTS			
125	Attachments for all items in Group 5 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 6: HARVESTING MACHINERY

	DIVISION 1: COMBINES (HARVESTER THRESHERS)			
126	Width of cut, 6 feet and under.....			
127	Width of cut, over 6 feet including 10 feet.....	30	30	30
128	Width of cut, over 10 feet.....			
	NOTE: Out of his total quota for combines, no Class "A" producer may manufacture items 127 and 128 in excess of 10% of his 1940-1941 average annual production of these items.			
	DIVISION 2: GRAIN AND RICE BINDERS			
129	Grain binders (ground drive).....	21	100	100
130	Grain binders (power take-off drive).....	43	75	75
131	Rice binders.....			
	DIVISION 3: CORN BINDERS			
132	Corn binders (row binder) horse or tractor drawn.....	26	100	100
	DIVISION 4: CORN PICKERS			
133	One row, mounted type.....	45	45	45
134	Two row, mounted type.....			
135	One row, pull type.....	45	100	100
136	Two row, pull type.....			
	DIVISION 5: FIELD ENSILAGE HARVESTERS (ROW TYPE)			
137	Field ensilage harvesters, row type.....	14	75	75
	DIVISION 6: POTATO DIGGERS			
138	Walking plow type.....	0	0	52
139	Horse or tractor.....	0	0	42
	DIVISION 7: PEA AND BEAN HARVESTERS (ROW TYPE)			
140	Horse or tractor, row type.....	0	0	71
	DIVISION 8: BEET LIFTERS			
141	Horse or tractor.....	32	100	100
	DIVISION 9: OTHER HARVESTING MACHINERY			
	Other harvesting machinery including, but not limited to, windrowers grain type, seed harvesters and strippers, potato pickers, cane harvesters, hop pickers, beet loaders, peanut diggers, cotton harvesters. (List each item separately).			
142	.....	0	0	51
143	.....	0	0	51
144	.....	0	0	51
	DIVISION 10: ATTACHMENTS			
145	Attachments for all items in Group 6 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 7: HAYING MACHINERY

Item		Class of producer		
		"A"	"B"	"C"
	DIVISION 1: MOWERS (GROUND-DRIVE)	Percent	Percent	Percent
146	Horse or tractor drawn (ground-drive).....	11	100	100
	DIVISION 2: MOWERS (POWER TAKE-OFF DRIVE)			
147	Tractor mtd. or semi-mtd. (power take-off drive).....	36	36	86
	DIVISION 3: RAKES			
148	Sulky, dump.....	17	100	100
149	Side delivery incl. comb. side rakes and tedders.....	27	100	100
150	Sweep.....	0	0	47
	DIVISION 4: HAY LOADERS			
151	Hay loaders.....	18	100	100
	DIVISION 5: STACKERS			
152	Stackers (stationary type).....	0	0	51
152a	Combination stacker-loaders.....	0	0	75
	DIVISION 6: PICK-UP BALERS			
153	Pick-up hay balers.....	0	45	75
	DIVISION 7: OTHER HAYING MACHINERY			
	Other haying machinery, including, but not limited to, field bale loaders, field hay choppers (list each item separately):			
154	.....	0	0	41
155	.....	0	0	41
156	.....	0	0	41
	DIVISION 8: ATTACHMENTS			
157	Attachments for all items in Group 7 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 8: MACHINES FOR PREPARING CROPS FOR MARKET OR USE

	DIVISION 1: STATIONARY THRESHERS (GRAIN, RICE AND ALFALFA)			
158	Threshers, width of cylinder under 28 inches.....	0	0	48
159	Threshers, width of cylinder 28 inches and over.....			
	DIVISION 2: STATIONARY PEA AND BEAN THRESHERS			
160	Stationary pea and bean threshers.....	0	0	41
	DIVISION 3: PEANUT PICKERS			
161	Peanut pickers.....	0	0	75
	DIVISION 4: ENSILAGE CUTTERS (SILO FILLERS)			
162	Ensilage cutters (silo fillers).....	0	0	92
	DIVISION 5: FEED CUTTERS (HAND AND POWER)			
163	Feed cutters, hand and power.....	0	0	30
	DIVISION 6: CORN SHELLERS			
164	Corn shellers, hand.....	0	0	48
165	Power corn shellers, spring (2, 4, 6, and 8 hole).....	0	0	0
166	Power corn shellers, cylinder (150 bu. & under).....	0	0	22
167	Power corn shellers, cylinder (over 150 bu.).....	15	100	100
	DIVISION 7: CORN HUSKERS AND SHREDDERS			
168	Combination corn husker-shredders.....	0	0	66
169	Corn huskers.....	0	0	66
170	Corn shredders.....	0	0	66
	DIVISION 8: STATIONARY HAY BALERS			
171	Horse.....	0	0	0
172	Engine or belt power.....	0	0	75
	DIVISION 9: FEED GRINDERS AND CRUSHERS			
173	Hand.....	0	0	65
174	Power, burr type.....	0	0	51
175	Hammer and roughage mills.....	0	38	100
	DIVISION 10: CLEANERS AND GRADERS (CORN AND GRAIN)			
176	Cleaners and graders (corn and grain).....	0	0	12
	DIVISION 11: POTATO SORTERS AND GRADERS			
177	Potato sorters and graders.....	0	0	44
	DIVISION 12: MAPLE SIRUP EVAPORATORS			
178	Complete sets of pans, not including furnaces.....	0	0	53
179	Furnaces.....	0	0	20

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 8: MACHINES FOR PREPARING CROPS FOR MARKET OR USE—Continued

Item		Class of producer		
		"A"	"B"	"C"
DIVISION 13: CANE SIRUP EVAPORATORS		Percent	Percent	Percent
180	Complete sets of pans, not including furnaces.....	0	0	53
181	Furnaces.....	0	61	100
DIVISION 14: CANE MILLS (FARM SIZE)				
182	Cane mills (farm size).....	0	0	32
DIVISION 15: CIDER MILLS AND FRUIT PRESSES				
183	Cider mills and fruit presses.....	0	0	23
DIVISION 16: OTHER MACHINES FOR PREPARING CROPS FOR MARKET OR USE				
Other machines for preparing crops for market or use, including but not limited to, broom corn shredders, feed mixers, fruit, nut and vegetable graders, sorters, washers and sackers. (List each item separately.)				
184	.....	0	0	21
185	.....	0	0	21
186	.....	0	0	21
DIVISION 17: ATTACHMENTS				
187	Attachments for all items in Group 8 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 9: FARM ELEVATORS AND BLOWERS

DIVISION 1: ELEVATORS (PORTABLE)				
188	Elevators, portable.....	0	0	100
DIVISION 2: ELEVATORS (STATIONARY)				
189	Elevators, stationary.....	0	0	36
DIVISION 3: BLOWERS (GRAIN AND FORAGE)				
190	Blowers (grain and forage).....	0	85	100
DIVISION 4: ATTACHMENTS				
191	Attachments for all items in Group 9 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 10: TRACTORS

DIVISION 1: TRACTORS, WHEEL TYPE				
192	Tractors, wheel, special purpose, under 30 h. p.....	25	25	25
193	Tractors, wheel, special purpose, 30 and over h. p.....			
194	Tractors, wheel, all purpose, under 30 h. p.....			
195	Tractors, wheel, all purpose, 30 and over h. p.....			
DIVISION 2: GARDEN TRACTORS (INCLUDING MOTOR TILLERS)				
196	Garden tractors (including motor tillers).....	0	0	27
DIVISION 3: ATTACHMENTS				
197	Attachments for all items in Group 10 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 11: ENGINES

DIVISION 1: ENGINES (UNDER 1 H. P.)				
198	Air cooled.....	0	0	0
DIVISION 2: ENGINES (ONE OR MORE BUT UNDER 5 H. P.)				
199	Air cooled.....	0	30	100
200	Water cooled.....	4	100	100
DIVISION 3: ENGINES (FIVE OR MORE BUT UNDER 10 H. P.)				
201	Air cooled.....	0	24	75
202	Water cooled.....	24	100	100
DIVISION 4: ENGINES (TEN OR MORE BUT UNDER 20 H. P.)				
203	Water cooled.....	0	0	0
DIVISION 5: ATTACHMENTS				
204	Attachments for all items in Group 11 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 12: FARM WAGONS AND TRUCKS

Item		Class of producer		
		"A"	"B"	"C"
	DIVISION 1: WAGONS	Percent	Percent	Percent
205	Wagons, farm without boxes.....	0	0	73
	DIVISION 1: TRUCKS			
206	Trucks, farm (not motortrucks).....	0	80	100
	DIVISION 3: WAGON BODIES			
207	Wagon and truck boxes, farm.....	0	0	87
	DIVISION 4: FARM SLEIGHS			
208	Sleighs and bob-sleds.....	0	0	25
	DIVISION 5: TRAILERS (FARM)			
209	Trailers, farm.....	0	0	0
	DIVISION 6: OTHER TRANSPORTING EQUIPMENT (Not motortrucks—list each item separately)			
210	.....	0	0	25
211	.....	0	0	25
	DIVISION 7: ATTACHMENTS			
212	Attachments for all items in Group 12 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 13: DOMESTIC WATER SYSTEM

	DIVISION 1: DEEP WELL			
213	Deep well, reciprocal.....	0	0	43
214	Deep well jet pumps.....	0	0	36
	DIVISION 2: SHALLOW WELL			
215	250-499 gals. per hour.....	0	0	53
216	500 gals. per hour and over.....	0	0	35
	DIVISION 3: POWER PUMPS			
217	Horizontal type, up to and including 75 gals. per minute, 100 lb. pressure.....	0	8	75
	DIVISION 4: WATER WELL CASING			
218	Water well casing (fabricated by other than pipe mills).....	85	85	83
	DIVISION 5: ATTACHMENTS			
219	Attachments for all items in Group 13, expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 14: FARM PUMPS AND WINDMILLS

	DIVISION 1: PUMPS, WATER			
220	Pitcher pumps.....	0	49	100
221	Hand and windmill pumps.....	0	48	100
	DIVISION 2: WINDMILLS			
222	Windmill heads.....	0	38	100
223	Windmill towers.....	0	34	100
	DIVISION 3: PUMP JACKS			
224	Pumpjacks.....	0	0	78
	DIVISION 4: [Deleted Jan. 19, 1943].			
225	[Deleted Jan. 19, 1943].			
	DIVISION 5: ATTACHMENTS			
226	Attachments for all items in Group 14 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 15: IRRIGATION EQUIPMENT

Item		Class of producer		
		"A"	"B"	"C"
DIVISION 1: IRRIGATION PUMPS				
		Percent	Percent	Percent
227	Turbine pumps, 0 to 1,200 G. P. M.	0	0	31
228	Turbine pumps 1,200 G. P. M. and up, belt driven.....	0	0	13
229	Centrifugal pumps.....	0	0	26
230	Hydraulic rams.....	0	0	49
DIVISION 2: DISTRIBUTION EQUIPMENT				
231	Land leveling equipment, ditchers, corrugators and scrapers (excluding power ditchers, draglines and other self-powered machines).....	0	0	33
232	Portable pipe and extensions, sprinklers, valves and gates, expressed in terms of net shipping weight in pounds.....	0	0	57
DIVISION 3: OTHER FARM IRRIGATION EQUIPMENT				
(List each item separately)				
233	.....	0	0	18
234	.....	0	0	18
235	.....	0	0	18
DIVISION 4: ATTACHMENTS				
236	Attachments for all items in Group 15 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 16: DAIRY FARM MACHINES AND EQUIPMENT

DIVISION 1: MILKING MACHINES				
237	Milking machines.....	0	32	75
DIVISION 2: FARM CREAM SEPARATORS				
238	Farm cream separators, capacity 250 lbs. per hr. or less.....	0	7	100
DIVISION 3: FARM CREAM SEPARATORS				
239	Farm cream separators, capacity 251 lbs. to 800 lbs. per hour.....	7	75	75
DIVISION 4: FARM CREAM SEPARATORS				
240	Farm cream separators, capacity 801 lbs. to 1,500 lbs. per hour.....	0	0	0
DIVISION 5: FARM MILK COOLERS				
241	Immersion type.....	0	0	71
242	Surface or tubular type.....	0	0	65
DIVISION 6: FARM BUTTER MAKING EQUIPMENT				
243	Butter churns (See Paragraph (e) (2) of L-170).....	0	0	23
244	Butter molds (See Paragraph (e) (2) of L-170).....			
DIVISION 7: OTHER DAIRY FARM MACHINES AND EQUIPMENT				
Other dairy farm machines and equipment including but not limited to milk pails, milk strainers, sterilizing tanks, washing tanks and water heaters. (List each item separately.)				
245	Milk pails.....	75	75	75
246	Milk strainers.....			
247	.....	40	40	40
248	.....		
DIVISION 8: ATTACHMENTS				
249	Attachments for all items in Group 16 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

GROUP 17: BARN AND BARNYARD EQUIPMENT

DIVISION 1: FEED CARRIERS, LITTER CARRIERS, AND FEED TRUCKS				
250	Feed carriers (See Para. (g) (5) of L-170)	0	0	25
251	Litter carriers (See Para. (g) (5) of L-170)	0	0	25
252	Truck for feed & litter carriers (See Para. (g) (5) of L-170)	0	0	100
253	Deleted Feb. 12, 1943.			
DIVISION 2: HAY UNLOADING EQUIPMENT				
254	Hay carriers (See Para. (g) (5) of L-170)	0	0	72
255	Truck for hay carriers (See Para. (g) (5) of L-170)	0	0	100
256	Hay forks, harpoon and grapple	0	0	56
257	Pulleys and fittings	0	0	92
DIVISION 3: CATTLE STALLS AND PEN EQUIPMENT				
258	Cattle stalls and fittings (See Para. (e) (2) and (g) (5) of L-170)	0	8	75
259	Livestock pens (See Para. (e) (2) of L-170)	0	27	75
DIVISION 4: CATTLE STANCHIONS				
260	Cattle stanchions and fittings (See Para. (e) (2) and (g) (5) of L-170)	0	0	50
DIVISION 5: LIVESTOCK DRINKING CUPS AND WATERING BOWLS				
261	Livestock drinking cups	0	36	100
262	Outside livestock watering bowls	0	0	65

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 17: BARN AND BARNYARD EQUIPMENT—Continued

Item		Class of producer		
		"A"	"B"	"C"
DIVISION 6: BARNYARD STOCK TANKS				
263	Barnyard stock tanks (See Para. (e) (2) of L-170)	Percent 100	Percent 100	Percent 100
264	Deleted Feb. 12, 1943			
DIVISION 7: FEEDERS, FEED COOKERS, AND TANK HEATERS				
265	Deleted Feb. 12, 1943			
266	Feed cookers	0	0	50
267	Tank heaters	0	0	37
DIVISION 8: BARN DOOR TRACK AND HANGERS				
268	Barn door track	0	9	100
269	Barn door hangers			
DIVISION 9: OTHER BARN AND BARNYARD EQUIPMENT				
Including but not limited to ventilating equipment, livestock dipping tanks, hog waterers, dairy scales, cattle and horse clippers, and bull stiffs. (List each item separately.)				
270	Hog waterers	80	80	80
271	Hog rings	125	125	125
272	Livestock identification tags	75	75	75
272a		30	30	30
272b				
272c				
DIVISION 10: ATTACHMENTS				
273	Attachments for all items in Group 17 expressed in terms of net shipping weight in pounds	(1)	(1)	(1)

GROUP 18: FARM POULTRY EQUIPMENT

DIVISION 1: INCUBATORS				
274	Incubators, 1,000-egg capacity and smaller.....	0	0	52
275	Incubators, over 1,000-egg capacity.....	0	0	36
DIVISION 2: FLOOR BROODERS				
276	Oil.....	0	8	100
277	Coal.....	100	100	100
278	Gas.....	0	0	71
279	Wood.....	137	137	137
280	Electric.....	0	9	100
DIVISION 3: BATTERY BROODERS (HEATED)				
281	Three deck and smaller (heated).....	0	0	36
282	Four deck (heated).....	0	0	78
283	Five deck (heated).....	0	0	75
DIVISION 4: GROWING AND LAYING BATTERIES				
284	Growing.....	0	0	43
285	Laying.....	0	0	0
DIVISION 5: POULTRY FEEDERS				
286	Deleted February 12, 1943.....			
DIVISION 6: POULTRY WATERERS				
287	Poultry waterers (iron and steel only).....	100	100	100
DIVISION 7: LAYING NESTS AND GRIT BOXES				
288	Deleted February 12, 1943.....			
289	Deleted February 12, 1943.....			
DIVISION 8: OTHER FARM POULTRY EQUIPMENT				
Including but not limited to, egg scales, egg baskets, egg graders, and leg bands. (List each item separately.)				
290	Leg bands.....	100	100	100
291	.....	50	50	50
292	.....		
DIVISION 9: ATTACHMENTS				
293	Attachments for all items in Group 18 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

GROUP 19: MISCELLANEOUS FARM EQUIPMENT

Schedule B-2—Con.

Item		Class of producer		
		"A"	"B"	"C"
	DIVISION 1: BEEKEEPERS' SUPPLIES	Percent	Percent	Percent
294	Beekeepers' supplies (except bee hives).....	100	100	100
295	Deleted February 12, 1943.....	--	--	--
	DIVISION 2: SILOS			
296	Silos (total weight of iron and steel)..... (NOTE: Number of units limited to 1940 or 1941 production, whichever was greater.)	0	0	40
	DIVISION 3: HORSE SHOES (INCLUDING MULE SHOES)			
297	Horse shoes (including mule shoes)..... (NOTE: Calks and nails are considered as repairs.)	0	100	100
	DIVISION 4: HARNESS HARDWARE			
298	Harness hardware.....	31	31	31
	DIVISION 5: POWER SHEEP SHEARING MACHINES			
299	Power sheep shearing machines.....	100	100	100
	DIVISION 6: ELECTRIC FENCE CONTROLLERS			
300	Electric fence controllers.....	0	0	70
301	Electric fence accessories.....			
	DIVISION 7: DELETED FEBRUARY 12, 1943			
302 thru 308 inc.	Deleted February 12, 1943.....			
	DIVISION 8: FARM WOOD-SAWING MACHINES			
309	Farm wood-sawing machines.....	0	0	16
	DIVISION 9: FARM GATES			
310	Deleted February 12, 1943.....			
	DIVISION 10: FARM LIGHTING PLANTS			
311	Farm lighting plants.....	0	0	0
	DIVISION 11: ATTACHMENTS			
312	Attachments for all items in group 19 expressed in terms of net shipping weight in pounds.....	(1)	(1)	(1)

¹ Percentage quota is the same as that listed in the proper column for the machine with which the attachment is used.

EXPORT SCHEDULES

[NOTE: The heading of this Schedule was amended April 6, 1943]

Quotas for countries listed on Schedules B-1, B-3, B-4 and B-6 are expressed as a percentage of one-half the total net shipping weight of the 1940 and 1941 shipments of farm machinery and equipment and repair parts to all the countries of the particular group.

Quotas for Schedule B-2a countries are expressed as a percentage of one-half the total net shipping weight of the 1939 and 1940 shipments of farm machinery and equipment and repair parts to all countries on this Schedule. These quotas do not include 1,680 tons of horseshoes and horseshoe nails (Bessemer steel only), the manufacture of which will be authorized only pursuant to paragraph (d) (3) of Order L-170.

Quotas for Schedule B-2 and B-5 countries are expressed as percentages of one-half the total net shipping weight of the 1940 and 1941 shipments to each such country.

Schedule B-1

Quota Percentage=111%

United Kingdom:

Great Britain Scotland
Northern Ireland Wales

Schedule B-2

Country:

	Quota percentage
Australia.....	180
Union of South Africa.....	90
Egypt and Sudan.....	65
British India.....	65
Palestine.....	118
Liberia.....	118
Iran.....	118
Turkey.....	10
French Oceania and Free French Areas thereof.....	118
British East Africa.....	118
Other British West Africa.....	118
New Zealand.....	170
No. & So. Rhodesia.....	90
Gold Coast.....	118
Arabia.....	118
U. S. S. R.....	118
Mauritius.....	10
Belgian Congo.....	118
Madagascar.....	118
French Cameroun.....	118
Ethiopia.....	118
Syria.....	118
Gozo.....	10
Ceylon.....	118
Nigeria.....	118
Iraq.....	118

¹ Subject to appeal under paragraph (o).

Country—Continued.

	Quota percentage
China.....	10
Iceland.....	300
British Oceania.....	118
Cyprus.....	118
Malta.....	118
Falkland Islands.....	118

Schedule B-2a

NOTE: Schedule B-2a added April 6, 1943.

Quota Percentage=100%

French Morocco Tunisia
Algeria

Schedule B-3

Quota Percentage=39%

Argentina	Haiti
Chile	Nicaragua
Dominican Republic	Peru
Guatemala	Venezuela
Mexico	Brazil
Paraguay	Costa Rica
Uruguay	Ecuador
Bolivia	Honduras
Colombia	Panama Republic
Cuba	Salvador

Schedule B-4

NOTE: Schedule B-4 amended April 6, 1943.

Quota Percentage=32%

Mozambique	Angola
Portugal	Labrador
Switzerland	French West Indies
Newfoundland	Sweden
Eire	Greenland
Spain	

Schedule B-5

Country:	Quota percentage
British Guiana.....	70
Bermuda.....	70
Barbados.....	70
Trinidad.....	70
Surinam.....	70
Jamaica.....	70
Curacao.....	70
British Honduras.....	70
Other British West Indies.....	70

Schedule B-6

Quota Percentage=37%

Alaska	Hawaii
Virgin Islands	Puerto Rico

Schedule B-7

NOTE: Schedule B-7 amended April 6, 1943.

SCHEDULE OF QUOTAS BY ITEMS COVERING THE SHIPMENT TO CANADA OF FARM MACHINERY AND EQUIPMENT AND REPAIR PARTS THEREFOR FOR THE PERIOD NOVEMBER 1, 1942, TO SEPTEMBER 30, 1943

[Quotas shown are expressed as a percentage of the number of units of each item shipped to Canada during the calendar year 1940. Items not listed are not to be manufactured for shipment to Canada.]

Group I—Seeding and Fertilizing Machinery:	Quota percentage
Grain Drills (Plain).....	22
Grain Drills (Press).....	0
Corn Planters and Drills.....	25
Potato Planters.....	20
Manure spreaders.....	30
Hand Planters.....	25

	Quota percentage
Group I—Seeding and Fertilizing Machinery—Con.	
Hand Seeders.....	25
Other Planting and Seeding (including Beet Drills and Transplanters).....	20
Group II—Plows:	
Walking Plows—1 furrow.....	33
Tractor Plows.....	22
Disc Plows.....	0
Harrow Plows—One Way Disc—Tiller.....	32
All Other Plows (including Integral).....	31
Group III—Tillage and Cultivating Machinery:	
Scuffers and Horse Hoes.....	25
Corn Cultivators.....	25
Field Cultivators.....	30
Hand Cultivators.....	25
All Other Cultivators (including Beet, Tobacco and Integral).....	20
Drag Harrow Sections.....	7
Spring Tooth Harrows.....	23
Disc Harrows.....	25
Group IV—Haying Machinery:	
Mowers.....	30
Hayloaders.....	75
Side Rakes and Tedders.....	35
Dump Rakes.....	25
Pick-up Balers (25 Units).....	(¹)
All Other Haying Machines (including Hay Forks, Knives, etc.).....	25
Group V—Harvesting Machinery:	
Horse Drawn Grain Binders.....	0
Tractor Grain Binders.....	21
Corn Binders.....	25
Combines (Reaper-Threshers).....	43
Ensilage Harvesters (15 Units).....	(¹)
Swathers.....	20
Stationary Threshers.....	0
Potato Diggers.....	25
Corn Shellers.....	25
Hand Corn Shellers.....	25
Corn Pickers (100 Units).....	(¹)
Other Harvesting Equipment (including Beet Lifters).....	25
Group VI—Sundry Machines for Preparing Crops for Market or Use:	
Grinders, Feed Cutters, Rollers, Pulpers.....	50
Ensilage Cutters.....	35
Hammer and Roughage Mills.....	50
Grain Loaders or Elevators.....	25
Group VII—Farm Power:	
Wheel Tractors.....	33
Stationary Engines.....	75
Group VIII—Wagons, Trucks, Sleighs:	
Wagon Gears.....	60
Wagon Boxes.....	60
Farm Trucks.....	60
Group IX—Dairy Equipment:	
Milking Machines Complete.....	200
Cream Separators.....	84
Churns.....	100
Group X—Sprayers and Dusters:	
Potato and Orchard Sprayers and Dusters.....	50
Sprayer Pumps.....	54
All Other Hand Sprayers and Dusters (1 qt. and over but under 6 gal.).....	25
Group XI—Domestic Water Systems:	
Wells or Cistern Pumps.....	75
Pump Jacks.....	50
Windmills and Towers.....	70
Domestic Water Pressure Systems.....	50
Group XII—Barn and Barnyard Equipment.....	0
Group XIII—Miscellaneous Equipment:	
Incubators (3,000 egg Cap. and under).....	40
Incubators (over 3,000 egg Cap.) (20 Units).....	(¹)
Brooders (Floor type).....	40
Wheel Barrows (Wood only).....	53
Sheep Shearers and Animal Clippers.....	239
Windchargers and Electric Fence Controls.....	25
Harness Hardware.....	30
Attachments and Repair Parts.....	165

¹Manufacturers to be designated later.

[INTERPRETATION 1]

In order to clarify the classification of producers under paragraphs (b) (3), (4), (5) and (6) of § 1029.10 Limitation Order L-170, resulting from transfers of quotas pursuant to § 944.28 (Interpretation of Limitation and Conservation Orders with respect to the Assignability of Quotas), the following official interpretation is hereby issued with respect to said § 1029.10:

(1) Whenever a producer's total farm equipment business has been or may be sold as a going concern, continuing, in the hands of the purchaser, to make substantially the same product at the same plant and with substantially the same personnel (other than executive officers), the classification of the purchaser shall be based upon his total net sales (including those of affiliates) of all products during 1941, plus total sales of farm machinery and equipment and repair parts by the acquired company during 1941. However, if the purchaser uses the acquired company's 1940 base production under paragraph (b) (12) of Order L-170, then, for purposes of the purchaser's classification, sales of the acquired company during 1940, rather than 1941, must be used.

(2) Any other arrangement whereby a producer purports, or has purported, to assign to another person his quota (or a portion thereof) for the production of farm machinery and equipment or repair parts is invalid, unless specifically authorized for the period covered by Order L-170 by the War Production Board pursuant to an appeal, which should be made jointly. If such an appeal is granted, the classification of the assignee, unless otherwise directed, will be based upon his total net sales (including those of affiliates) of all products during 1941, plus the 1941 sales of that portion of the assignor's farm machinery and equipment or repair parts business acquired by the assignee. If the assignee is authorized to use the assignor's 1940 base production of such portion, then, for purposes of the assignee's classification, sales of the assignor during 1940, rather than 1941, must be used.

(3) Assignments of quota specifically authorized by appeal under Limitation Order L-26 for the period ending October 31, 1942, are not recognized for the period covered by Order L-170. Accordingly, a new appeal should be made in each case where the assignee wishes to continue producing pursuant to an assignment of quota authorized under Order L-26. Appeals by any such assignee and his classification are governed by § 944.28 and paragraph (2) above. (Issued December 12, 1942.)

[F. R. Doc. 43-5375; Filed, April 6, 1943; 11:34 a. m.]

PART 3029—DOMESTIC AND COMMERCIAL ELECTRIC FANS

[General Limitation Order L-176, as Amended April 6, 1943]

Part 3029—Portable Electric Fans is hereby amended to read: Part 3029—Domestic and Commercial Electric Fans.

Section 3029.1 General Limitation Order L-176 is hereby amended to read as follows:

§ 3029.1 General Limitation Order L-176—(a) Definitions. For the purposes of this order:

(1) "Electric fan" means:

(i) Any portable domestic or commercial device powered by a fractional horsepower electric motor which circulates or blows air by propeller action, including but not limited to, any fan commonly

known as a desk and bracket fan, any portable air circulator, any portable window ventilating fan;

(ii) Any wall type propeller fan having a blade diameter of less than 17 inches and any ceiling fan.

"Electric fan" does not include any industrial fan or blower, attic fan or any fan which is a functional part of any equipment or device having a primary use other than ventilation.

(2) "Manufacturer" means any person engaged in the business of manufacturing or assembling any electric fan or parts for an electric fan, including a person who assembles parts of an electric fan for sale in knock-down form.

(3) "Distributor" means any person engaged in the business of selling electric fans or parts for such fans to dealers.

(4) "Dealer" means any person engaged in the business of selling or repairing electric fans or parts for such fans to or for ultimate consumers.

Any person who acts in more than the single capacity of manufacturer, distributor or dealer as defined in paragraphs (a) (2), (a) (3), and (a) (4) of this order shall for the purposes of this order be deemed a manufacturer, distributor or dealer, depending upon the capacity in which he acts in each specific transaction he engages in.

(5) "Repair or replacement part" means any part for an electric fan which is not produced for or used in a new electric fan.

(6) "Preferred order" means any purchase order, contract or subcontract for delivery to or for the account of the Army or Navy of the United States, the United States Maritime Commission, or the War Shipping Administration.

(7) "Transfer" means the sale, lease, trading, loan, delivery, shipment or transfer of electric fans and repair or replacement parts by one person to any other person, but shall not include:

(i) Transfers of electric fans and repair or replacement parts from one branch, division or section of a single enterprise to another branch, division or section of the same or any other enterprise under common ownership or control;

(ii) Transfers of title merely for security purposes;

(iii) Transfers of electric fans and repair or replacement parts to and from warehouses where no substantial change in right, title or ownership to such electric fans and repair or replacement parts is effected;

(iv) Transfers to and from carriers in order to effect the transfer specified in this paragraph.

(b) Restrictions on manufacture of electric fans. On and after April 6, 1943, no manufacturer shall manufacture or assemble any new electric fan in complete or knock-down form, except:

(1) In fulfillment of a preferred order for use on combat or maritime vessels, provided such fans are produced in accordance with the latest approved Specification in one of the following series: Nos. 17-F-6 or 17-F-13, issued by the Navy Department, or Nos. 17-MC-5 or

17-MC-8, issued by the United States Maritime Commission; or

(2) In accordance with any relief granted prior to April 6, 1943, by the Director of Priorities or the War Production Board; or

(3) On specific authorization by the War Production Board on Form PD-556 pursuant to an application filed on said form, for use only in hospitals or industrial establishments.

(c) *Restrictions on transfers of new electric fans.* On and after April 6, 1943, no manufacturer shall transfer any new electric fan, whether in complete or knock-down form, except that:

(1) Any new electric fan produced in accordance with the provisions of subparagraph (b) (1) may be transferred in fulfillment of such preferred orders for use on combat or maritime vessels; and

(2) Any new electric fan may be transferred pursuant to specific authorization of the War Production Board on Form PD-556 pursuant to an application filed on said form.

(d) *Repair or replacement parts.* (1) On and after April 6, 1943, no manufacturer shall produce any repair or replacement parts except blades, bearings, electric motors, and parts which carry electric current.

(2) On and after April 6, 1943, no manufacturer shall produce any repair or replacement parts containing any copper or copper base alloy, except:

(i) Parts which carry electric current, and

(ii) Motor bearings provided the use of any other material is impracticable.

(3) No manufacturer shall produce any repair or replacement parts of any type which he is permitted to produce under paragraph (d) (1) if he has, or as a result of such production, will have more parts of such type in his inventory than the number of parts of such type which he sold during the preceding six calendar months.

(4) Except in fulfillment of preferred orders, on and after April 6, 1943, no manufacturer or distributor shall transfer any repair or replacement part unless a similar used part has been delivered to him in exchange therefor, or unless he has been informed that a similar used part is being held by the dealer or distributor to whom the new part is being transferred or has been disposed of in accordance with this paragraph. Any used part held shall be subject to disposition at the direction of the manufacturer or distributor who transferred the new part for a period of 60 days after such transfer. If no such direction is given within 60 days, the person holding the used part shall promptly dispose of it through regular scrap channels.

(e) *Applicability of other orders.* In so far as any other order heretofore or hereafter issued by the Director of Priorities or the War Production Board limits the use of any materials in the production of electric fans to a greater extent than the restrictions imposed by this order, the provisions of such other order shall govern unless otherwise specified therein.

(f) *Inventory restrictions.* No manufacturer shall accumulate for use in the manufacture of electric fans or repair or replacement parts inventories of raw materials, semi-processed materials or finished parts in quantities in excess of the minimum amount necessary to maintain production of electric fans or repair or replacement parts as permitted by this order.

(g) *Records.* All persons affected by this order shall keep and preserve, for not less than two years, accurate and complete records concerning inventories, production and sales.

(h) *Audit and inspection.* All records required to be kept by this order shall, upon request, be submitted to audit and inspection by duly authorized representatives of the War Production Board.

(i) *Reports.* (1) Each manufacturer shall file with the War Production Board, on or before the tenth day of each calendar month beginning April, 1943, a report on Form PD-655 of all the electric fans which he produced and shipped during the preceding calendar month, together with a statement of his stock of electric fans at the beginning and end of such preceding month.

(2) Each person affected by this order shall file with the War Production Board such reports and questionnaires as said Board shall from time to time require.

(j) *Appeal.* Any appeal from the provisions of this order must be made on Form PD-500.

(k) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the regulations of the War Production Board as amended from time to time.

(l) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priority control and may be deprived of priorities assistance.

(m) *Communications.* All reports to be filed and other communications concerning this order should be addressed to the War Production Board, Consumers Durable Goods Division, Washington, D. C., Ref: L-176.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5376; Filed, April 6, 1943;
11:34 a. m.]

PART 3075—COPPER CHEMICALS

[General Preference Order M-227, as Amended
April 6, 1943]

§ 3075.1 *General Preference Order M-227—(a) Definitions.* (1) "Copper chemicals" means copper sulfate, copper carbonate, copper oxide, copper nitrate, copper chloride and copper cyanide.

The term includes copper chemicals in both cupric and cuprous form.

(2) "Supplier" means any producer or distributor.

(3) "Producer" means any person engaged in the production of any copper chemical and includes any person who has any such chemical produced for him pursuant to toll agreement.

(4) "Distributor" means any person who has purchased or purchases any copper chemical for purpose of resale without change in form.

(5) "Quarter" means calendar quarter.

(b) *Restrictions on delivery and use.*

(1) No supplier shall deliver or use any copper chemical, and no person shall accept delivery of any copper chemical from any supplier, except as specifically authorized by the War Production Board.

(2) Authorizations or directions with respect to deliveries to be made or accepted will, so far as practicable, be issued by the War Production Board prior to the commencement of the quarter to which such authorizations or directions relate. The War Production Board may also in advance of each quarter issue directions with respect to use by suppliers in such quarter, but it may issue directions at any time to any person respecting use which may or may not be made of copper chemicals to be delivered or then on hand. Applications for copper chemicals not filed in advance of the quarter to which they relate at the times and in the manner provided by paragraph (d) (1) hereof, will not be approved in the absence of a showing of special circumstances.

(3) Each person authorized to accept delivery of copper chemicals shall use the same for the purpose authorized and only for such purpose except as otherwise specifically directed by the War Production Board.

(4) Copper chemicals allocated for inventory shall not be used or redelivered except as otherwise specifically directed by the War Production Board.

(5) Deliveries specifically authorized or directed to be made in any quarter by the War Production Board where the authorization or direction does not specify dates or order of shipment, may be made by any supplier in such quarter, without regard to preference ratings applicable to particular orders.

(c) *Exceptions to requirement for specific authorization.* Notwithstanding the provisions of paragraph (b) (1), no specific authorization or direction of the War Production Board shall be required for:

(1) Delivery by any supplier to any one person in any quarter, or the acceptance of delivery by any one person in any quarter from any supplier, of not more than 1500 lbs. of copper sulfate or of not more than 300 lbs. each of copper carbonate, copper oxide, copper nitrate, copper chloride or copper cyanide: *Provided, however,* That the aggregate quantity of any copper chemical which any supplier may deliver in any quarter pursuant to this paragraph (c) (1) shall not exceed the quantity which the War Production Board shall have specifically authorized such supplier to deliver in such

quarter under this paragraph (c) (1), on application filed by such supplier pursuant to subparagraph (d) (2) (vi) hereof.

(2) Delivery by any supplier to any person who shall have filed with him prior to such delivery a certificate in substantially the following form (which certificate may be endorsed upon or attached to the purchase order):

The undersigned hereby certifies to the War Production Board and to his supplier that the copper chemicals hereby ordered will be *used*, or *resold for use* [strike out inapplicable word or words] only for soil treatment or as an insecticide or fungicide in connection with the cultivation of agricultural crops, or in the manufacture of animal medicinals.

Name of Purchaser.
By -----
Authorized Official.

Date. Title.

Such certificate shall be signed by an authorized official, either manually or as provided in Priorities Regulation No. 7. The receipt of such certificate shall not authorize the delivery of any copper chemical by a supplier where he knows or has reason to believe the same to be false, but in the absence of such knowledge or reason to believe, he may rely on the certificate.

(3) Acceptance of delivery by any person from any supplier solely for use, or for resale for use, for soil treatment or as an insecticide or fungicide in connection with the cultivation of any agricultural crop or in the manufacture of animal medicinals; provided that such person has filed with his supplier from whom delivery is accepted, a certificate in substantially the form set out in paragraph (c) (2).

(d) *Applications and reports.* (1) Each person requiring authorization to accept delivery of any copper chemical in any quarter, whether for own consumption or resale (and each supplier requiring authorization to use any copper chemical in any quarter) shall file application therefor on Form PD-600. Such form shall be prepared in the manner prescribed therein, subject to the following special instructions:

(i) Copies of Form PD-600 may be obtained at the local field offices of the War Production Board.

(ii) Five copies shall be prepared, of which three shall be forwarded to the War Production Board, Chemicals Division, Washington, D. C., Ref: M-227, one forwarded to the supplier and the fifth retained as a file copy by the applicant. At least one of the copies forwarded to the War Production Board shall be signed by applicant by a duly authorized official.

(iii) The three copies required to be forwarded to the War Production Board shall be sent in sufficient time to be received not later than the 5th day of the last month of the preceding quarter. The copy to be forwarded to supplier shall be sent in sufficient time to be received by supplier, if supplier is a producer, not later than such 5th day of the last month of the preceding quarter, or if supplier is a distributor, not later than the 1st day of such last month, applications covering the second quarter of 1943 shall be submitted not later than March 15, 1943, if supplier is a producer, or if supplier is a distributor, not later than March 12, 1943.

(iv) Under heading "Name of chemical", specify "Copper chemicals"; under "WPB Or-

der No.", specify "M-227"; under heading "Indicate unit of measure", specify "pounds".

(v) In heading at top of Table I, specify "First quarter", "second quarter", etc., as the case may be, and insert year.

(vi) In Columns 1, 11 and 19 specify copper sulfate, copper carbonate, copper oxide, copper nitrate, copper chloride or copper cyanide and in each case indicate the percentage by weight of copper content.

(vii) In Columns 3, 20 and 22, applicant must specify his primary product in terms of the following:

Water treatment
Wire drawing
Electro plating
Mining
Catalyst
Gas sweetener
Anti-fouling paints
Preservatives
Dyes and pigments
Mildew-proofing
Agriculture
Other (specify)
Resale (as copper chemicals)
Inventory (as copper chemicals)

(viii) In Column 4, except where purchase is for resale or inventory, specify the ultimate use to which the product manufactured by applicant will be put, in the terms of the following:

Heat pads
Synthetic rubber
Petroleum
Electric batteries
Textiles
Lumber
Paint
Wood pulp
Pharmaceuticals
Pyrotechnics
Ceramics
Glazes
Porcelain enamel
Soot remover
Paper
Glass
Water
Other (specify)

Applicant will also specify in each case whether his customer is Army, Navy, other government agency, Lend-Lease or commercial customer and, where purchase is by government agency, will also indicate specification number, if any.

(2) Each supplier requiring authorization to make delivery of any copper chemical during any quarter shall file application therefor on or before the 10th day of the last month of the quarter preceding the quarter to which the application relates, except that applications for deliveries in the second quarter of 1943 may be filed on or before March 20, 1943. The application shall be made on Form PD-601 in the manner prescribed therein, subject to the following special instructions:

(i) Copies of Form PD-601 may be obtained at the local offices of the War Production Board.

(ii) Four copies shall be prepared of which three shall be sent to the War Production Board, Chemicals Division, Washington, D. C., Ref: M-227, the fourth copy to be retained for supplier's files. At least one of the three copies filed with War Production Board will be signed by the supplier by a duly authorized official.

(iii) Each supplier who has filed application on Form PD-600 specifying himself as his supplier, shall list his own name as a customer on Form PD-601 and shall list his request for allocation in the manner prescribed for other customers.

(iv) In the heading, under "Name of chemical", specify "Copper chemicals"; under

"WPB Order No.", specify "M-227"; under "Name of company", state name and mailing address; under "Indicate unit of measure", specify "pounds"; and state the quarter and year during which deliveries covered by your application are to be made.

(v) In Column 1 insert names of customers for the delivery to whom it is necessary to obtain specific authorization, except as provided in the next two subparagraphs. If it is necessary to use more than one sheet to list customers, number each sheet in order and show grand totals for all sheets on the last sheet, which is the only one that need be certified.

(vi) Names of customers to whom supplier proposes to make small order deliveries during the next quarter pursuant to paragraph (c) (1) of this order need not be listed, but supplier shall insert in Column 1 "Total proposed small order deliveries" and in Column 4 shall state the quantity.

(vii) Names of customers to whom deliveries are to be made by a distributor during the next quarter pursuant to paragraph (c) (2) for use, or resale for use, for soil treatment or as an insecticide or fungicide or in the manufacture of animal medicinals, need not be listed, but insert in Column 1 "Agricultural deliveries pursuant to paragraph (c) (2)" and in Column 4 state the quantity. Where the deliveries for Agricultural purposes pursuant to paragraph (c) (2) are to be made by a producer (as opposed to a distributor), the names of customers to whom such deliveries are to be made must be listed in Column 1.

(viii) In Columns 3 and 8, specify particular copper chemical, in terms of chemicals listed in paragraph (d) (1) (vi) hereof, and in each case indicate the percentage, by weight, of copper content.

(ix) The supplier may, if he wishes, leave Column 5 blank.

(3) The War Production Board may require each person affected by this order to file such other reports as may be prescribed, and may issue special directions to any such person with respect to preparing and filing Forms PD-600 and PD-601.

(e) *Restriction on use.* The use of copper chemicals in plating is prohibited in every case where the use of copper products or copper base alloy products in plating is prohibited by paragraph (d) (2) of Conservation Order M-9-c, as amended from time to time.

(f) *Notification of customers.* Each supplier shall notify his regular customers as soon as possible of the requirements of this order, but failure to receive such notice shall not excuse any person from complying with the terms hereof.

(g) *Miscellaneous provisions.*—(1) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

[NOTE: Paragraphs (f) and (g) were redesignated April 6, 1943]

(2) *Violations.* Any person who wilfully violates any provisions of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing

or using, material under priority control and may be deprived of priorities assistance.

(3) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Chemicals Division, Washington, D. C. Ref.: M-227.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5374; Filed, April 6, 1943;
11:34 a. m.]

**PART 3175—REGULATIONS APPLICABLE TO
THE CONTROLLED MATERIALS PLAN**

[Interpretation 4 of CMP Reg. 1]

A Class A product need not be treated as "the same Class A product" as used in paragraph (1) (2) of CMP Regulation No. 1 if it differs from another product by reason of one or more of its specifications such as width, thickness, temper, alloy, finish, method of manufacture, etc.

For example: If a manufacturer is producing a line of springs, he may treat each different type or size of spring as a separate Class A product, so that orders received for each type or size within the quantity limitations specified in this paragraph constitute small orders.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5378; Filed, April 6, 1943;
11:35 a. m.]

**PART 3175—REGULATIONS APPLICABLE TO
THE CONTROLLED MATERIALS PLAN**

[CMP Reg. 4, Gen. Direction 1]

The following direction is issued pursuant to paragraph (1) of CMP Regulation No. 4 (§ 3175.4):

Persons engaged in the business of receiving controlled materials for resale and shipment to a foreign country (excluding Canada) may accept allotments from their customers covering such orders and use the same for the purpose of placing authorized controlled material orders with controlled materials producers.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5379; Filed, April 6, 1943;
11:35 a. m.]

**PART 3175—REGULATIONS APPLICABLE TO
THE CONTROLLED MATERIALS PLAN**

[Amendment 1 to CMP Reg. 5]

**MAINTENANCE, REPAIR AND OPERATING
SUPPLIES**

Section 3175.5 is hereby amended by adding the following items to List A attached to said section:

7. Automotive replacement parts.
8. Automotive maintenance equipment.
9. Cellophane and similar transparent materials derived from cellulose having a gauge of less than .003" and cellulose caps and bands of any gauge.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5370; Filed, April 6, 1943;
11:37 a. m.]

**PART 3175—REGULATIONS APPLICABLE TO
THE CONTROLLED MATERIALS PLAN**

[Amendment 1 to CMP Reg. 5A]

**MAINTENANCE, REPAIR AND OPERATING SUPPLIES
FOR GOVERNMENTAL AGENCIES AND
INSTITUTIONS**

Section 3175.5a is hereby amended by adding the following items to List A attached to said section:

10. Automotive replacement parts.
11. Automotive maintenance equipment.
12. Cellophane and similar transparent materials derived from cellulose having a gauge of less than .003" and cellulose caps and bands of any gauge.

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5371; Filed, April 6, 1943;
11:37 a. m.]

**Subchapter C—Director Office of War Utilities
PART 4504—COMMUNICATIONS**

[Utilities Order U-5, as Amended April 6, 1943]

NOTE: The purpose of this amended order is to substitute preference rating "AA-5" for "AA-4" in paragraph (b) (1) and to change the date in paragraph (c) from September 25, 1942 to September 8, 1942.

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of certain types of wire communication equipment for defense, for private account, and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense.

§ 4504.1 *Utilities Order U-5—(a) Definitions.* For the purposes of this order:

(1) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

(2) "Manufacturer" means any person manufacturing wire communication equipment, parts or attachments thereto, of the kinds listed in Schedule A, to the extent that he is engaged in such manufacture, and shall include sales and distribution outlets controlled by said manufacturer.

(3) "Distributor" means any person other than a manufacturer regularly engaged in the business of leasing or selling wire communication equipment, parts or attachments thereto, to dealers.

(4) "Dealer" means any person (other than one engaged in rendering wire or radio communication service), regularly engaged in the business of offering wire communication equipment, parts or attachments thereto for sale or lease at retail to the consumer.

(5) "Wire communication equipment" shall include, but not by way of limitation, new and used wire telephone and telegraph communication equipment, parts and attachments thereto (including wire intercommunicating systems) of the kinds listed in Schedule A.

(b) *General restrictions.* (1) Regardless of the terms of any contract of sale, purchase, rental or other commitment, no manufacturer, distributor or dealer shall accept any purchase, rental or other order for wire communication equipment, parts or attachments thereto including, but not limited to, those included in Schedule A which is attached and made a part of this order, except a purchase, rental or other order bearing a preference rating of AA-5 or higher; and no manufacturer, distributor or dealer shall sell, lend, lease, rent, deliver or otherwise transfer any such wire communication equipment, parts or attachments thereto, nor shall any person receive or accept deliveries of any such equipment, parts or attachments thereto, from a manufacturer, distributor or dealer except to fill a purchase, rental or other order bearing a preference rating of AA-5 or higher. *Provided, however,* That this paragraph shall not prohibit the transfer or delivery of wire communication equipment to a manufacturer for repair or storage or the return of said equipment to the owner thereof after repair has been effected or storage terminated.

(2) Notwithstanding the provisions of paragraph (b) (1), wire communication equipment, the order for which bears a preference rating of A-7 or higher and has been accepted by a manufacturer, distributor or dealer prior to January 2, 1943 or which bears a preference rating of A-1-a or higher and has been accepted by a manufacturer, distributor or dealer prior to April 1, 1943, may be manufactured and/or transferred and/or delivered.

(3) Notwithstanding the provisions of paragraph (b) (1), no telephone "operator" as defined in Utilities Order U-3 and no telegraph "operator" as defined in Utilities Order U-4, shall sell, lend, lease, rent, deliver or otherwise transfer any wire communication equipment to any other such "operator" except in accordance with the provisions as to sale of materials by an operator from stock contained in Utilities Order U-3 or Utilities Order U-4, as the case may be.

(c) *Existing contracts.* Fulfillment of contracts in violation of this order is prohibited regardless of whether such contracts are entered into before or after September 8, 1942. No person shall be held liable for damages or penalties for any default under any contract or order which shall result directly or indirectly from compliance with the terms of this order.

(d) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable provisions

of the regulations of the War Production Board, as amended from time to time.

(e) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: Office of War Utilities, War Production Board, Washington, D. C., Ref.: U-5.

(f) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from, stating fully the grounds of the appeal.

(g) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control, and may be deprived of priorities assistance.

(h) *Reports.* All persons affected by this order shall execute and file such reports as the War Production Board shall from time to time require.

(P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.)

Issued this 6th day of April 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

General categories of wire communication equipment, parts or attachments thereto, to the extent used for and/or in conjunction with wire communication, limited by Utilities Order U-5.

1. Switchboards and switching systems including local telephone, central office, toll telephone, PBX telephone and telegraph.
2. Telephones including transmitters, receivers, dials, subscriber sets.
3. Relays, condensers, repeaters, coils, filters and carrier systems.
4. Testing apparatus.
5. Wire and strand.
6. Cable.
7. Cable terminals.
8. Pole line hardware.
9. Plugs, jacks, cords, keys.
10. Wire intercommunicating systems.
11. Varioplex, multiplex, facsimile and telautograph equipment.
12. Teletypewriters, printing telegraph machines, tape perforating apparatus and accessories.
13. Appliances used for manual telegraph.
14. Time clocks, time switches, call boxes, signaling and selector equipment used for telephone and telegraph systems and/or used for wire protective alarm systems.
15. Motors, generators, storage batteries, rectifiers, transformers, power panels and associated equipment.

[F. R. Doc. 43-5373; Filed, April 6, 1943; 11:35 a. m.]

No. 68—7

Chapter XI—Office of Price Administration PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 16,¹ Amendment 6]

MEAT, FATS, FISH AND CHEESES

A rationale for this amendment has been issued herewith and has been filed with the Division of the Federal Register.*

Ration Order 16 is amended in the following respects:

1. Section 6.10 (b) is amended by adding the following after the period at the end of the paragraph: No retailer may sell or transfer a food covered by this order at less than its regular point value, unless he has reduced the money price of that food in the following way:

(1) No reduction in point value may be made unless the money price of the food has been reduced at least twenty-five per cent below its ceiling price established by applicable orders of the Office of Price Administration;

(2) No reduction in the point value of the food of more than twenty-five per cent below its regular point value may be made unless the money price of the food is reduced below its ceiling price in the same proportion. However, the money price need not be reduced, in any case, more than fifty per cent below its ceiling price.

2. Section 6.10 (c) is amended by putting a semicolon after the word "spoilage" at the end of paragraph (3) in place of the period, and by adding a new paragraph (4), to read as follows:

(4) The ceiling price of the item, and the reduced money price at which he intends to sell it.

3. Section 6.10 (e) (1) is amended by adding the following sentence: He must also certify in writing, in this report, that he reduced the money price of the food sold or transferred at the lower point value, in the way required by this section.

4. Section 6.10 (g) is amended by inserting, between the third and fourth sentences of that paragraph, the following sentence: It must also contain a certification in writing that he reduced the money price of the food sold or transferred at the lower point value, in the way required by this section.

NOTE: All reporting and record-keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

This amendment shall become effective 12:01 a. m., April 5 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong., E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; W.P.B. Dir. 1, 7 F.R. 562, and Supp. Dir. 1-M, 7 F.R. 7234; Food Dir. 1, 8 F.R. 827; Food Dir. 3, 8 F.R. 2005;

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 3591, 3715, 3949, 4137.

Food Dir. 5, 8 F.R. 2251; Food Dir. 6, 8 F.R. 3471; Food Dir. 7, 8 F.R. 3471)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5311; Filed, April 5, 1943; 12:28 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Order 19 Under § 1499.3 (c) of GMPR]

SILEX COMPANY

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register* It is ordered:

§ 1499.819 *Maximum prices for sales by jobbers and retailers of a package of 15 cloth strainers, CL-15, manufactured by the Silex Company, Hartford, Connecticut.* (a) Jobbers may sell and deliver a package of 15 cloth strainers, CL-15, manufactured by the Silex Company, Hartford, Connecticut, to retailers at prices no higher than those computed by maintaining their March, 1942 percentage discounts and allowances, as established by March, 1942 sales of the Silex Coffee Maker line from the following list price:

Cloth strainer package, CL-15, \$15 per package of 15.

(b) On and after April 6, 1943, retailers may sell and deliver a package of 15 cloth strainers, CL-15, manufactured by the Silex Company, Hartford, Connecticut, to consumers at a price no higher than \$.15 per package of 15.

(c) This Order No. 19 may be revoked or amended by the Price Administrator at any time.

(d) This Order No. 19 (§ 1499.819) shall become effective on the 6th day of April 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5312; Filed, April 5, 1943; 12:28 p. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH

[MPR 355]

RETAIL CEILING PRICES FOR BEEF, VEAL, LAMB AND MUTTON CUTS

A statement of the considerations involved in the issuance of this Maximum Price Regulation No. 355 has been issued simultaneously herewith and filed with the Division of the Federal Register.*

So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation. In the judgment of the Price Administrator, the maximum prices established by this maximum price regulation are and will be generally fair and

equitable, and comply with the requirements of section 3 and the other requirements of the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, and will effectuate the purposes of said Act and Executive Order.

§ 1364.1154 *Maximum prices for beef, veal, lamb and mutton cuts at retail.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, Maximum Price Regulation No. 355—Retail Ceiling Prices for Beef, Veal, Lamb and Mutton Cuts, which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: Issued under Pub. Laws 421 and 729, 77th Cong.; Executive Order No. 9250, 7 F.R. 7871.

MAXIMUM PRICE REGULATION 355—RETAIL
CEILING PRICES FOR BEEF, VEAL, LAMB AND
MUTTON CUTS

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Article I—General Provisions

SECTION 1 *What this regulation does.* This regulation fixes dollar-and-cents ceiling prices on all retail sales of beef, veal, lamb, and mutton cuts made on and after April 15, 1943. The only retail beef, veal, lamb and mutton cuts which may be sold are those described in section 20 of this regulation. The United States is divided into 12 zones. Different ceiling prices are fixed for sales made in each zone for sales of different grades and for sales made by different classes of retail stores. Your ceiling prices depend on the zone where your store is,

its class, and the grade of the meat you are selling. A store includes any place where beef, veal, lamb and mutton cuts are sold at retail.

SEC. 2 *Your ceiling prices.* (a) You will find your ceiling prices for each grade of beef, veal, lamb and mutton cuts on your "OPA List of Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Frozen, Cured" (Article III, section 22). A copy of the list for each kind of meat for your zone and class may be obtained from your local War Price and Rationing Board or from your local OPA Office.

(b) *Your zone.* You can find out from your local War Price and Rationing Board or your OPA office what zone your store is in. After each list of prices in section 22, Article III, there is a description of the zone in which that list of prices applies.

(c) *Your class.* Your store is in "Class 1 and 2" if it had a 1942 total sales volume of less than \$250,000 and if it is not a "chain store". Otherwise, it is in "Class 3 and 4".

(d) *Chain stores.* Your store is a "chain store" if it is one of a group of four or more stores owned by one person which had a combined total sales volume for all stores of \$500,000 or more during 1942. If you are in doubt whether your store is in "Class 1 and 2" consult the directions given in sections 13, 14 and 15.

SEC. 3 *When the new ceiling prices take effect.* On April 15, 1943, the dollar-and-cents ceiling prices fixed by this regulation take the place of all previous ceiling prices fixed by the Office of Price Administration upon retail sales of beef, veal, lamb and mutton cuts. On and after April 15, 1943, you must not sell any cut other than described in this regulation and you must not sell such cut at a price higher than the ceiling price fixed for the grade by this regulation.

SEC. 4 *What beef, veal, lamb or mutton cuts you may sell.* On and after April 15, 1943, the only beef, veal, lamb and mutton items you may sell are (a) those cuts, fresh, frozen or cured, which are described and given dollar-and-cents ceiling prices under this regulation and (b) the following products for which your ceiling prices are to remain as fixed under the General Maximum Price Regulation, namely, sausage, beef kidneys, canned meat, and variety meats (including brains, liver, tongues, and hearts).

SEC. 5 *Sales to eating places.* Your ceiling prices for sales to hotels, restaurants, institutions, and other eating places selling or furnishing meals are the ceiling prices fixed by Revised Maximum Price Regulation No. 169 for beef and veal, and Revised Maximum Price Regulation No. 239, for lamb and mutton. Nevertheless, you may, during any month, use the ceiling prices fixed by this regulation in selling to eating places if 80% or more of your total sales of meat during the previous calendar month were retail sales to consumers, that is, to persons who buy the meat to be eaten by themselves or their families off your premises.

SEC. 6 *Beef, veal, lamb and mutton must be graded and marked.* (a) All carcasses and wholesale cuts of beef, veal,

lamb and mutton, must be graded and must have a mark showing the grade on them. The grades, and the mark for each grade, are these:

Beef, veal and lamb grades	Grade mark	Grade mark, when graded by an official grader of the U. S. Dept. of Agriculture
Choice.....	AA	U. S. choice or choice.
Good.....	A	U. S. good or good.
Commercial.....	B	U. S. commercial or commercial.
Utility.....	C	U. S. utility or utility.
Cutter and Canner.....	D	U. S. cutter or cutter (beef). U. S. canner or canner (beef). U. S. cull or cull (veal).
Mutton grades:		
Good.....	S	U. S. choice or choice.
Commercial.....	M	U. S. good or good.
Utility.....	R	U. S. commercial or commercial.
		U. S. utility or utility.
		U. S. cull or cull.

You may not have in your store refrigerator or cooler any meat which does not have the grade name or mark stamped on each wholesale cut.

(b) If you slaughter the animal yourself, you must have it graded and marked before you break the carcass. You must follow the rules for grading which are in Revised Maximum Price Regulation No. 169, § 1364.411, for beef and veal, and Revised Maximum Price Regulation No. 239, § 1364.167, for lamb and mutton. These rules may be obtained from your local Office of Price Administration Office.

(c) You must leave the grade mark on retail cuts, and you must not put different grades of meat together in your showcase.

SEC. 7 *How you make retail cuts.* Section 20 of this regulation describes the different cuts of beef, veal, lamb and mutton which you may sell, and how they are to be cut. If you buy a carcass, or side, or quarter or combination cut of meat, you must first cut it into the standard OPA wholesale cuts described in section 23 before you make the retail cuts. If you buy live animals and have them slaughtered for you, you must first break the carcass into the standard wholesale cuts, and the person who slaughters for you must comply with the rules set for custom slaughterers by the wholesale beef and veal regulation, § 1364.401 (c), and by the wholesale lamb and mutton regulation, § 1364.151 (b).

SEC. 8 *Post your ceiling prices.* Beginning April 15, 1943, you must post at your store your "OPA List of Retail Ceiling Prices for Beef, Veal, Lamb and Mutton Cuts." Tear out the page which shows your "class" and zone from this regulation and put it on or at the counter of the meat department in your store in one or more places where your customers can easily see and read it. You must get your official copies of this regulation or price lists, for posting, or reproducing, from your war price and rationing board or from your district OPA office. If you display any cut of beef, veal, lamb or mutton, as in your showcase, you must put on it your selling price for that cut.

SEC. 9 *Records, sales slips, and receipts.* After April 14, 1943, you shall

keep the same kind of records you have customarily kept, showing the prices you charge for beef, veal, lamb and mutton cuts. You shall show the records to any representative of the Office of Price Administration upon request. If you have customarily given a customer a sales slip, receipt or similar evidence of purchase, you shall continue to do so. Furthermore, regardless of your previous custom, you shall, upon request by any customer, give a receipt showing the date, your name and address, the name, weight and grade of each cut sold and the price you received for it.

SEC. 10 Licensing and registration. The licensing and registration provisions of sections 15 and 16 of the General Maximum Price Regulation shall apply to every person making sales subject to this regulation. Sections 15 and 16 provide, in brief, that a license is required of all persons selling at retail commodities for which maximum prices are established. A license is automatically granted. It is not necessary to apply for the license, but all sellers may later be required to register. The license may be suspended for violations in connection with the sale of any commodity for which maximum prices are established. No person whose license is suspended may sell any such commodity during the period of suspension.

SEC. 11 Indirect price increases. (a) The price limitations set forth in this regulation shall not be evaded directly or indirectly by you; and you shall not require the purchaser to buy at any price other food products as a condition of selling beef, veal, lamb or mutton cuts.

(b) You must not charge or receive any consideration for or in connection with any service which has not been provided for in this regulation and for which a price has not been fixed.

SEC. 12 Prohibitions and penalties. On and after April 15, 1943, the date this regulation takes effect, if you sell or deliver any meat cut specified in this regulation at a price higher than your ceiling price for the grade, or if you otherwise violate any provision of this regulation, you are subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended. Also, any person, who in the course of trade or business, buys from you at a price higher than your ceiling price for the grade is subject to the criminal penalties and civil enforcement actions provided for by that Act.

Article II—Special Provisions

SEC. 13 How you figure the annual sales of your store (for most stores). (a) To find your annual sales, take your total sales for the calendar year 1942. Include all sales, whether of foods or not, as shown on your books, except sales made by a restaurant operated in conjunction with your store. You can use your Federal income tax return to get your sales for all or any part of the calendar year 1942 which is covered by such return. If you own more than one store, figure the sales for each store separately, treating each as a separate retailer.

(b) If you were not in operation during the entire year 1942, you must divide your total gross sales from the time you began operation up to April 1, 1943 by the number of weeks you were in operation. This will give you your weekly average gross sales. Multiply this figure by 52, and take the result as your "annual gross sales."

SEC. 14 How you figure the annual sales of your store (for certain special cases)—(a) Department stores. If you operate a department store, that is, a store in which the greater volume of sales is general merchandise and not foods, and you sell foods in a separate department or departments, then you must find your class by using only the gross annual sales of your food department or departments.

(b) *Stores in which more than one retailer operates.* (1) If you sell foods in a retail store in which more than one retailer sells a complete line of the same general class of food, you will be treated as operating a separate retail store of your own, and you find your class by using your own separate sales.

(2) If you sell food in a retail store in which there are other food retailers, but none of whom sells a complete line of the same general class of food, you must find your class by taking the combined annual gross sales of all the food retailers in that store.

SEC. 15 How to find your annual gross sales if you are a new retailer. If you open a retail store after March 1, 1943, which is not a chain store, you must consider yourself a "Class 1 and 2" retailer and figure your ceiling prices accordingly. However, after you have been in operation for 3 months you must determine again what class your store is in. To do this, take your gross sales for the 3-month period and multiply by 4. Use the result as your "annual sales" in determining the class in which your store belongs. If you then find that your store no longer belongs in "Class 1 and 2", it is in "Class 3 and 4", and you must take the ceiling prices for "Class 3 and 4" stores in your zone.

SEC. 16 Transfers of business or stock in trade. If you acquire in any manner the business, assets or stock in trade of any store subject to this regulation after April 14, 1943, and you carry on the business or continue to deal in beef, veal, lamb or mutton cuts in a store, separate from any other store previously owned or operated by you, then your ceiling prices should be the same as those of the former owner as if no transfer had taken place; unless as a result of the transfer the business changes from one class of stores to another, in which case your ceiling prices shall be those fixed for the class to which the store belongs after the transfer. You must keep all records sufficient to verify your ceiling prices. The former owner shall either preserve and make available, or turn over, to you all records of transactions prior to your acquiring the store which are necessary to enable you to comply with the record provisions of this Regulation.

SEC. 17 Retail sales taxes. Any tax upon, or incident to, a sale at retail of

beef, veal, lamb, or mutton cuts covered by this regulation which is imposed by any statute of any State or subdivision thereof may be collected by you in addition to the ceiling price, if the statute does not prohibit you from stating and collecting the tax separately from the purchase price.

SEC. 18 How certain stores in "Class 3 or 4" may, upon certain conditions, use "Class 1 and 2" ceiling prices. Any regional office of the Office of Price Administration, or such offices as may be authorized by order issued by the appropriate regional office, may act on all applications for adjustment under the provisions of this section of this regulation.

(a) If your store is in "Class 3 and 4", and does business in the manner outlined below, you may request permission under paragraph (b) to use the ceiling prices for "Class 1 and 2" stores:

(1) Most of your sales in your grocery department are made by sales clerks who assist customers in selecting, collecting, and wrapping merchandise; and

(2) Your store generally offers to all its customers the services of: (i) taking orders over the telephone, and (ii) carrying monthly charge accounts, and (iii) providing free delivery service; and

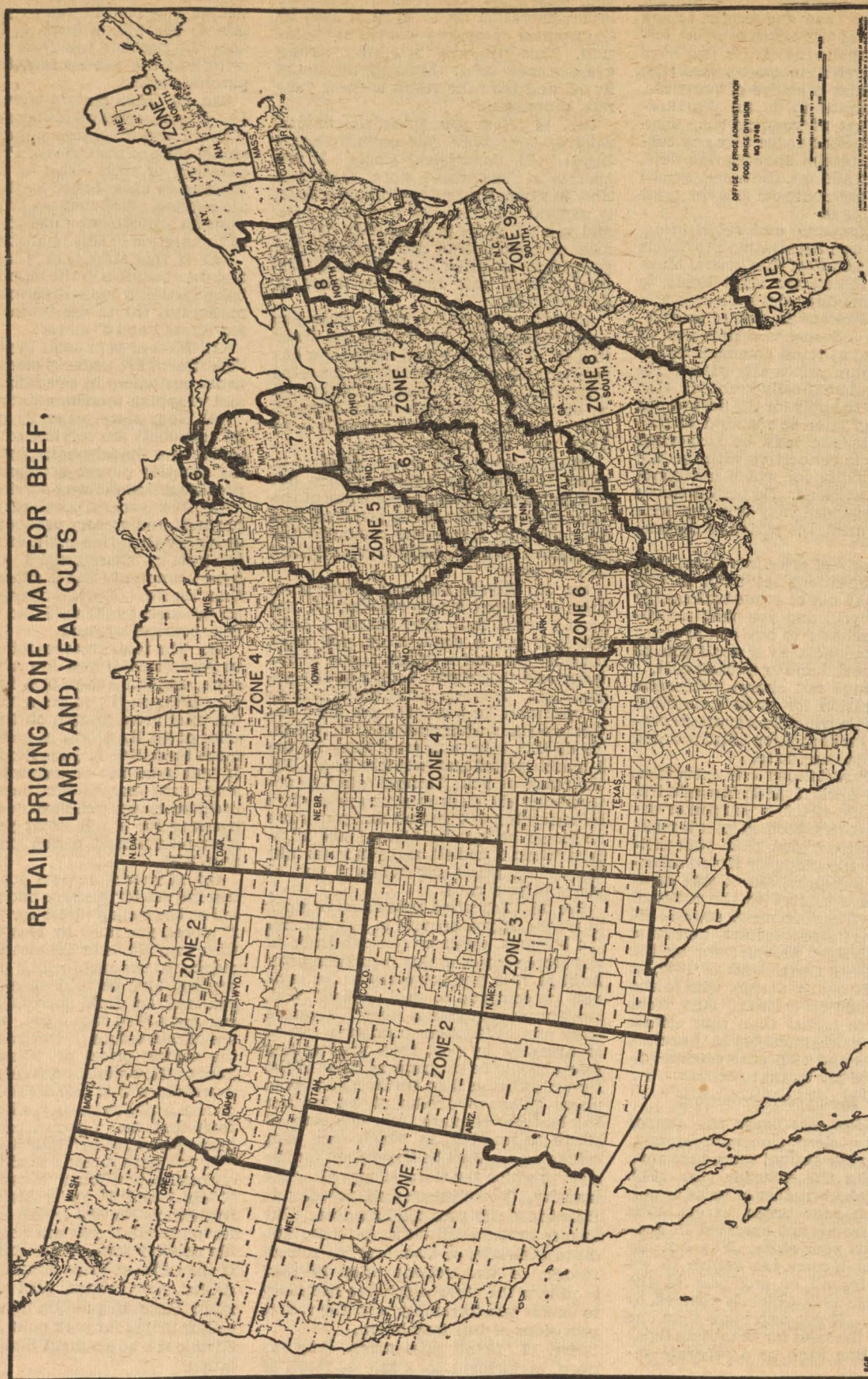
(3) The general level of your prices for meat and grocery products is as high or higher than that maintained for such products by "Class 1 and 2" stores in the same community and is generally higher than the level of prices charged for similar products by "Class 3 and 4" stores in your community; and

(4) The total gross margin on all sales in your store, if you are not a "chain" store, was more than 21% in your fiscal year 1941; or, if you are a "chain" store, the total gross margin on the combined sales of all the stores in your chain was more than 21% in your fiscal year 1941. If you were not in operation in 1941, your gross margin for the most recent fiscal year, or if you have not been doing business for a full fiscal year, for the most recent fiscal period, must be more than 21%.

(b) If your store does business in the manner set forth above and you want to sell at the ceiling prices for "Class 1 and 2" stores, you must by May 15, 1943, file with your State or district OPA office a request to use such ceiling prices. This request must be filed on a form which you may get from such OPA office. If you have filed this form, you may, on the effective date of this regulation, use the ceiling prices of "Class 1 and 2" stores. However, OPA reserves the right to withdraw this permission, and, if you receive a notice to such effect you must from that time forward use the ceiling prices for stores in "Class 3 and 4".

If you have already filed the form for reclassification from "Class 3 and 4" to "Class 1 and 2" under Maximum Price Regulation No. 336 (retail ceiling prices for pork cuts), you are not required to file another form under this regulation. If the Office of Price Administration has denied your request filed under Maximum Price Regulation No. 336 (retail ceiling prices for pork cuts), you are not eligible for adjustment under this regulation.

SEC. 19 Map of zones.



SEC. 20 Description of retail beef, veal, lamb, and mutton cuts. All retail cuts covered in the following specifications shall be trimmed as described before the cuts may be weighed or sold to the customer. No fat shall be added to any of the cuts before they are weighed or sold to the customer.

(a) *Retail beef cuts*—(1) *From the standard round*—(i) *Standing rump (bone in)*. The standing rump (bone in) shall contain part of the rump (itch) bone but no rump knuckle bone or tall vertebrae. Not more than one inch of fat shall be left on the outside, or within the pelvic cavity, of this cut.

(ii) *Boneless rump*. The boneless rump is the meat remaining after all the bones, cartilage, gristle and excess fat have been removed from the standing rump. (See paragraph (1) (i).)

(iii) *Round steak (full cut)*. Each round steak (full cut) includes a part of (a) the top (inside) round, (b) the bottom (outside) round, (c) the eye of round, (d) the tip, and (e) the round bone. All fat exceeding one inch in thickness shall be trimmed from each steak. Round steaks (full cut) shall contain the round bone but no part of the knee cap or double bone. They may be cut into two or more pieces in line with the customary procedure in the past.

(iv) *Tip roast (boneless)*. The tip shall be removed from the flank side of the round in accordance with the customary procedure in each locality. All bone, including the knee cap, and all fat exceeding one inch in thickness must be removed.

(v) *Tip steak (boneless)*. Tip steaks (boneless) are cut from the tip roast (paragraph (1) (iv)).

(vi) *Top (inside) round, roast or steak*. The top (inside) round may be removed from the round according to the usual procedure in each locality. The shank end of this cut, however, shall contain no part of the heel of round. All fat exceeding one inch in thickness shall be trimmed from the outside of the roasts or steaks made from this cut. The top (inside) round shall contain no bone.

(vii) *Bottom (outside) round, pot-roast or steak*. The bottom (outside) round, like the top round (paragraph (1) (vi)) may be made according to the usual procedure in each locality. It may contain part of the rump but the shank end of this cut shall contain no part of the heel of round. The bottom round shall contain no bone. It may be sold as pot-roasts or steaks.

(viii) *Heel of round (boneless)*. The heel of round may be separated from the hind shank according to the usual practice in each locality; however, it shall not include the front muscle of the shin bone and it must be entirely boneless.

(ix) *Hind shank (bone in)*. The hind shank (bone in) is the section of the round remaining after the rump, round steaks (or tip, inside and outside), heel of round and hock have been removed.

(x) *Hind shank (boneless)*. The hind shank (boneless) refers to the boneless

meat from the hind shank. (For stew, ground beef.)

(2) *From standard wholesale sirloin (loin end)*—(i) *Sirloin steak (bone in)*.

(ii) *Pin bone steak (bone in)*. Sirloin steaks (bone in) and pin bone steaks (bone in) shall be made from the standard primal sirloin (loin end). All fat exceeding one inch in thickness shall be trimmed from these steaks.

(iii) *Sirloin steak (boneless)*. Boneless sirloin steaks are made from the standard primal sirloin (loin end). They shall contain no bone and no fat in excess of one inch in thickness.

(3) *From standard wholesale short loin*.

(i) *Porterhouse steaks*.

(ii) *T-Bone steaks*.

(iii) *Club steaks*.

Porterhouse, T-Bone and club steaks are made from the standard primal short loin. Porterhouse steaks contain a large portion of the tenderloin. T-Bone steaks contain a small portion of tenderloin. Club steaks contain no tenderloin. All fat exceeding one inch in thickness shall be trimmed from these steaks.

(4) *From standard wholesale flank*—(i) *Flank steak*. All membrane and fat must be trimmed from the flank steak. This steak shall not be cut into more than two pieces before selling.

(ii) *Flank meat (boneless)*. Boneless flank meat is the meat remaining after the flank steak, bone, gristle, membrane, and cod fat have been removed from the rough flank. It may be sold as rolled pot-roast, stew meat or ground beef.

(5) *From the standard wholesale rib*.

(i) *Rib roast, 10" ribs*.

(ii) *Rib steak, 10" rib*.

Rib roast, 10" ribs and rib steak, 10" rib are made from the standard primal rib. (See illustration, page 7, for the manner in which the 10" rib roasts and steaks are measured.) The blade bone or blade cartilage shall be removed from roasts or steaks.

(iii) *Rib roast, 7" ribs*.

(iv) *Rib steak, 7" rib*.

Rib roasts or steaks, 7" rib or ribs, are cut from the standard primal rib. The rib bone, or bones, in these cuts shall measure no larger than 7 inches in a straight line from the protruding edge of the chine bone.

(v) *Short ribs*. Short ribs are the ends of the ribs which are removed when making a 7" rib.

(6) *From the standard wholesale short plate*—(i) *Plate (bone in)*. Plate (bone in) is made from the standard primal plate without removing the bones. The diaphragm or skirt muscle may or may not be removed, but the membrane on each side of the skirt and on the inside of the plate, and all loose fat shall be removed.

(ii) *Plate (boneless)*. Boneless plate refers to the boneless meat of the primal plate after all bones, gristle, cartilage, membrane and excess fat have been removed. The boneless meat may be sold as boneless plate pot-roast, stew meat (boneless) or ground beef.

(7) *From the standard wholesale brisket*—(i) *Brisket (bone in) fresh or*

cured. Brisket (bone in) is made from the standard primal brisket without removing the bones. No more than one inch of fat may be left on the brisket (bone in).

(ii) *Brisket (boneless) fresh or cured*. Boneless brisket, fresh or cured, refers to the boneless meat of the primal brisket after all bone, gristle, cartilage, and excess fat have been removed. The fat must be trimmed so that no more than one inch of fat is left on any lean muscle. The boneless brisket may be sold as boneless pot-roast, stew meat or ground beef.

(8) *From standard wholesale chuck*.

(i) *Blade pot-roast*.

(ii) *Blade steak*.

Blade pot-roast and blade steaks are made from the blade bone portion of the standard primal chuck. No portion of the arm knuckle shall be included in any blade pot-roast or blade steak. All fat exceeding one inch in thickness shall be removed from these cuts.

(iii) *Arm pot-roast*.

(iv) *Arm steak*.

Arm pot-roasts and arm steaks are made from the shoulder arm bone portion of the standard primal chuck. The arm knuckle shall not be left in any arm pot-roast or arm steak. All fat exceeding one inch in thickness shall be removed from these cuts.

(v) *English cut*. The English cut may be made from the standard primal chuck following the usual procedure in each locality.

(vi) *Chuck (boneless)*. Boneless chuck pot-roasts are made from the blade bone and arm bone portions of the standard primal chuck. All fat exceeding one inch in thickness shall be removed from the boneless chuck.

(vii) *Neck (bone in)*. The arm knuckle bone and the Atlas joint shall be removed from the neck. The throat side of the neck shall be trimmed and all fat in excess of one inch shall be removed. The neck may then be sold in pieces with the bone in.

(viii) *Neck (boneless)*. The boneless neck is the meat remaining after all the bone, cartilage, fat, tendon, gristle and throat trimmings have been removed from the neck. (See paragraph (8) (vii).) It may be sold as boneless pot-roast, stew or ground beef.

(9) *From standard wholesale fore-shank*—(i) *Foreshank (bone in)*. Remove the knee bone. Cut the shank into pieces with the bone in.

(ii) *Foreshank (boneless)*. The boneless shank meat refers to the boneless meat from the foreshank after all bone, gristle, cartilage and sinews have been removed. The boneless shank meat may be sold as stew meat or as ground beef.

(10) *Ground beef (hamburger)*. Ground beef must be made from beef cut from the skirt, flank, shanks, neck, plate, brisket, heel of round and from clean, lean beef trimmings. Ground beef must consist of lean muscle meat and must not contain more than 25 percent beef fat. Glandular meats, offal meat, blood, head meat, or any kind of cereal shall not be put into ground beef.

(b) *Retail veal cuts.*—(1) "*Hindsaddle and hindquarter*" means the portion of the carcass and side, respectively, remaining after the severance of the 12th rib foresaddle or forequarter and comprising the legs or leg, and loin, double or single, including the 13th rib, flank and kidney, all in one piece, which portion shall be obtained by cutting the veal carcass or side between the 12th and 13th ribs, keeping the knife firmly against the 12th rib and following the curvature of the rib to the point where the 12th rib turns, from which point the cut shall be continued by following a line through the cartilage and meat at the flank in the same straight line at right angles to the chine bone, completing the cut. Tail or caudal vertebrae to be left on the hindsaddle or hindquarter are not to exceed 4 in number.

(2) *Retail cuts from hindsaddle and hindquarter.*—(i) "*Legs of veal whole*" means the portion of the hindsaddle or hindquarter remaining after the severance of the loin from the hindsaddle or hindquarter, which portion shall be obtained by cutting squarely in a line at a right angle to the chine bone, starting at the juncture between the 5th and 6th lumbar vertebra and through a point flush against the anterior end or pin bone end of the pelvis, leaving all the hip bone in the leg. The pair of legs may be split through the center to make a single leg.

(ii) "*Legs of veal*", "*shank half and rump half*" means the whole leg, as described, which has been cut in half. They must be sold without removing any round steaks (cutlets).

(iii) "*Rump of veal*" (bone in and bone less) means the rump cut from the leg by placing the knife one inch from the knob at the aitch bone, continuing the cut close to the edge of the aitch bone and perpendicular to the outside or skin surface. This rump may be sold for a roast with the bone in. The rump also may be boned out and tied and sold as a boneless rump.

(iv) "*Leg veal, rump off*" means the part of the "leg veal whole" which remains after the rump is removed.

(v) "*Round roast and round steak*" (cutlet). The roast or steaks are cut from the "legs veal, rump off". This remaining portion, known as heel of round, may be used either as a boneless roast, boneless stew veal or ground veal. The heel shall not include the front muscle of the shin bone and must be entirely boneless.

(vi) "*Hind shank*". The remaining shank may be sold bone in or boned out for boneless stew or ground veal.

(vii) "*Sirloin roast or steaks*" means the entire hip of veal cut from the whole leg of veal; this may be sold as a roast or cut into steaks.

(viii) "*Short loin roast (without kidney)*" means that portion of the hindquarter or hindsaddle remaining after severance of the legs which portion shall be obtained by cutting squarely in a line at a right angle to the chine bone, starting at the juncture between the 5th and 6th lumbar vertebrae, and through a

point flush against the anterior end or pin bone end of the pelvis, leaving all the hip bone in the leg. The double loin is split through the center of the chine bone to make a single loin. After the kidney is removed this may be sold as a roast.

(ix) "*Loin veal chops (without kidney)*" means chops cut from the loin, after removing 3 inches of the flank, removing the kidney, the fat not to be in excess of $\frac{1}{2}$ inch on either side. Kidneys are to be sold with the kidney fat removed.

(3) "*Foresaddle and forequarter*" means the anterior portion of the carcass and side, respectively, remaining after the severance of the one-rib hindsaddle and hindquarter, which anterior portion shall be obtained by cutting the veal carcass or side between the 12th and 13th ribs, keeping the knife firmly against the 12th rib and following the curvature of the rib to the point where the 12th rib turns, from which point the cut shall be continued by following a line through the cartilage and meat of the flank in the same straight line at right angles to the chine bone, completing the cut.

(4) *Retail cuts from foresaddle and forequarter.*—(i) *Rib roast and rib chops.* The rib roast or chops should not be over 6 inches in length on the outside from the back bone to the rib end of the roast or chop; this cut may be sold as rib roast or cut into chops.

(ii) "*Arm roast and arm chops, blade roast and blade chops*", means any chops cut from the cross cut shoulder. They shall not contain any part of the shank or neck.

(iii) "*Shoulder square cut*" (bone in and boneless), means the forequarter minus the rib, shank, breast, and neck. This may be sold bone in, or boned, rolled and tied with all bones removed.

(iv) "*Neck and breast*" (bone in and boneless), means the entire neck or breast of veal sold whole or in part in one piece or cut into small pieces. This cut may be sold boneless for stew or ground veal.

(v) "*Fore shank*" (bone in and boneless). To remove shank from forequarter start just above the large arm joint and cut parallel with the back bone. This may be sold bone in or boneless for stew or ground veal.

(5) "*Chopped veal or patties*" means any part of veal boned and ground and sold in any form (patties, loaves, etc.).

(c) *Retail-lamb and mutton cuts.*—(1) *Legs, lamb and mutton: (Long cut) (halves) (short cut).* "Legs" and "leg" mean a pair of legs and one leg, respectively. The legs are separated from the loin by cutting squarely in a line at a right angle to the chine bone, just exposing the end or point of the hip bone and leaving all the hip bone in the leg. The pair of legs may then be split through the center to make the single leg. These legs may be sold whole or halves, and short cut. Short cut legs mean the balance of the legs after the leg chops are removed. These chops may be cut from the hip bone to the aitch bone.

(2) *Loins, lamb and mutton.* (i) "*Loin*" and "*half loin*" means the double and single loin, respectively, and is the part of the hindsaddle which remains after the legs have been removed. The loin is separated from the hindsaddle by cutting squarely in a line at a right angle to the chine bone, just exposing the end or point of the hip bone, leaving none of the hip bone in the loin. The loin includes the 13th rib, also the flank, kidney and fat. The half loin is made by splitting the loin in half through the center at the chine bone.

(ii) "*Loin chops*" mean chops cut from the loin, after removing 3 inches of the flank, removing the kidney, and the back fat and suet not to be in excess of $\frac{1}{2}$ inch on either side. Kidneys are to be sold with the kidney fat removed.

(3) *Hotel rack, lamb and mutton.* (i) "*Hotel rack*" may be either the double or single rib sections from the 5th to the 12th ribs, inclusive, minus the breast. It is made by cutting the foresaddle or forequarter, starting at a point on the 12th rib not more than 4 inches down from the point of the eye, cutting in a straight line to a point on the 5th rib which is not more than 4 inches from the hollow of the chine bone on the inside, in the lamb carcass, and not more than $4\frac{1}{2}$ inches from the hollow of the chine bone on the inside in the mutton carcass. It is then separated from the yoke by cutting between the 4th and 5th ribs following the curvature of the ribs close to the 4th rib. It may be split through the center of the chine bone to make two single rib sections.

(ii) "*Rib chops*" are cut from the hotel rack by splitting between the ribs. All chops from the rack that contain any segments of shoulder-blade bone or cartilage are to be sold as shoulder lamb chops. Rib roasts may be sold by selling the rack whole or in part, double or single rib sections.

(4) *Yoke; lamb and mutton.* "*Yoke*" means the foresaddle minus the hotel rack. It consists of the neck, brisket, breast, shanks, and shoulders. The half yoke is made by splitting the yoke in half through the chine bone and neck bone.

(i) "*Triangle bone-in*" means the entire yoke sold as one piece of meat.

(ii) "*Triangle boneless*" means the entire yoke, boned, rolled and tied with all bones removed, rolled into a cylindrical shape and tied.

(iii) "*Cross cut shoulder bone-in*" means the triangle or yoke minus the breast. It includes neck, shoulder, shank, and brisket.

(iv) "*Blade chops and arm chops*" means any chops cut from the cross cut shoulder—they shall not contain any part of the shank or neck.

(v) "*Square cut shoulder, bone-in*" means the cross cut shoulder minus the full shank, brisket and the full neck.

(vi) "*Breast, shank, neck, bone-in*" means all or any part of the breast, shank or neck, sold in one piece or cut into small pieces.

(5) "*Chopped lamb and mutton, or patties*" means any part of lamb boned and ground and sold in any form (patties, loaves, etc.).

SEC. 21 Chart of retail beef cuts and the wholesale cuts from which they are obtained.

[NOTE: Chart filed as part of the original document. An additional chart entitled "Beef Skeletal Chart—OPA Standard Primal Cuts" was filed as section 24.]

SEC. 22 (a) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 1

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	68	64	55	47	43
2. T-bone.....	68	64	55	47	43
3. Club.....	68	64	55	47	43
4. Rib—10-inch cut.....	42	40	37	33	29
5. Rib—7-inch cut.....	46	44	40	35	31
6. Sirloin.....	51	48	41	37	33
7. Sirloin (boneless).....	63	59	51	45	41
8. Round (bone-in).....	53	50	44	38	34
9. Round (boneless).....	56	52	46	40	36
10. Round tip.....	56	52	46	40	36
11. Chuck shoulder.....	38	37	34	30	26
12. Flank.....	47	47	47	47	43
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	42	40	37	33	29
2. Rib standing (chine bone-in, 7-inch cut).....	46	44	40	35	31
3. Round tip.....	56	52	46	40	36
4. Rump (bone-in).....	36	33	30	26	22
5. Rump (boneless).....	56	52	46	40	36
6. Chuck or shoulder (bone-in).....	38	37	34	30	26
7. Chuck or shoulder (boneless).....	48	47	44	38	34
III. Stews and other cuts:					
1. Short ribs.....	26	26	25	25	21
2. Plate (bone-in).....	26	26	25	25	21
3. Plate (boneless).....	32	32	31	31	27
4. Brisket (bone-in).....	33	33	30	30	26
5. Brisket (boneless).....	43	43	38	38	34
6. Flank meat.....	33	33	33	33	29
7. Neck (bone-in).....	33	33	30	30	26
8. Neck (boneless).....	38	37	34	30	26
9. Heel of round (boneless).....	39	38	35	32	28
10. Shank (bone-in).....	24	24	24	24	24
11. Shank (boneless).....	33	33	33	33	29
IV. Ground beef.....	33	33	33	33	33
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	39	37	33	29	25
2. Sirloin beef—whole.....	45	42	36	32	28
3. Short loin beef—whole.....	58	54	47	40	36
4. Flank beef—whole.....	21	21	21	21	17
5. Rib beef—whole.....	42	39	36	32	28
6. Regular chuck—whole.....	33	33	31	28	24
7. Short plate—whole.....	25	25	24	24	20
8. Brisket—whole.....	29	29	26	26	22
9. Shank—whole.....	22	22	22	22	18

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	53	49	45	41	34
2. Rib chops.....	48	47	44	41	34
3. Shoulder chops.....	36	34	31	28	25
4. Round steak (cutlets).....	58	54	49	44	40
5. Sirloin steaks or chops.....	45	44	42	39	32
VII. Roasts:					
1. Rump and sirloin (bone-in).....	42	40	36	32	30
2. Rump and sirloin (boneless).....	59	56	50	45	41
3. Leg.....	42	40	36	32	30
4. Shoulder (bone-in).....	35	34	32	30	25
5. Shoulder (boneless).....	43	42	40	37	31
VIII. Stews and other cuts:					
1. Breast (bone-in).....	26	26	24	23	19
2. Breast (boneless).....	36	34	31	28	25
3. Flank meat.....	36	34	31	28	25
4. Neck (bone-in).....	26	26	24	23	19
5. Neck (boneless).....	36	34	31	28	25
6. Shank (bone-in).....	26	26	24	23	19
7. Shank and heel meat (boneless).....	36	34	31	28	25
8. Ground veal and patties.....	37	37	37	37	37
IX. Kidneys.....	36	36	36	36	36
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	41	39	35	31	28
2. Forequarter.....	33	32	31	28	24

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(a) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 1—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	69	65	60	54	40	37	34
2. Rib chops.....	55	52	49	45	27	24	22
3. Leg or sirloin chops.....	55	52	49	45	27	24	22
4. Shoulder chops, blades or arm-chops.....	48	45	42	39	24	22	19
XII. Roasts:							
1. Leg (whole, half or short cut).....	47	45	41	37	28	27	25
2. Sirloin roast (bone-in).....	55	52	49	45	27	24	22
3. Yoke, rattle or triangle (bone-in).....	32	31	31	29	17	16	14
4. Yoke, rattle or triangle (boneless).....	48	47	46	44	25	22	20
5. Chuck or shoulder, square-cut (bone-in).....	42	41	41	40	22	20	18
6. Chuck or shoulder, cross cut (bone in).....	34	33	32	31	18	16	15
XIII. Stews and other cuts:							
1. Breast and flank.....	24	23	22	20	13	12	11
2. Neck (bone-in).....	24	23	22	20	13	12	11
3. Neck (boneless).....	38	38	38	38	23	23	23
4. Shank (bone-in).....	24	23	22	20	13	12	11
5. Patties (ground meat).....	38	38	38	38	23	23	23
XIV. Kidneys.....	33	33	33	33	19	19	19
XV. Retail prices of wholesale cuts:							
1. Leg.....	47	45	41	37	28	20	25
2. Loin.....	49	45	37	32	26	24	21
3. Hotel rack.....	54	50	44	37	28	25	22
4. Yoke.....	32	31	30	29	17	16	14

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 1.

Zone 1 includes the following area:

Washington, all counties.
Oregon, all counties.
California, all counties.
Nevada, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and

ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(b) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 1

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	66	61	52	45	41
2. T-bone.....	66	61	52	45	41
3. Club.....	66	61	52	45	41
4. Rib—10-inch cut.....	40	38	35	31	27
5. Rib—7-inch cut.....	45	42	38	33	29
6. Sirloin.....	49	46	39	35	31
7. Sirloin (boneless).....	60	57	48	43	39
8. Round (bone-in).....	51	48	42	36	32
9. Round (boneless).....	54	50	44	38	34
10. Round tip.....	54	50	44	38	34
11. Chuck shoulder.....	36	35	32	28	24
12. Flank.....	45	45	45	45	41
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	40	38	35	31	27
2. Rib standing (chine bone-in, 7-inch cut).....	45	42	38	33	29
3. Round tip.....	54	50	44	38	34
4. Rump (bone-in).....	54	50	44	38	34
5. Rump (boneless).....	54	50	44	38	34
6. Chuck or shoulder (bone-in).....	36	35	32	28	24
7. Chuck or shoulder (boneless).....	40	45	41	36	32

(b) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 1—Continued

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
III. Stews and other cuts:					
1. Short ribs.....	24	24	24	24	20
2. Plate (bone-in).....	24	24	24	24	20
3. Plate (boneless).....	30	30	29	29	25
4. Brisket (bone-in).....	32	32	28	28	24
5. Brisket (boneless).....	41	41	36	36	32
6. Flank meat.....	32	32	32	32	28
7. Neck (bone-in).....	32	32	28	28	24
8. Neck (boneless).....	36	35	32	28	24
9. Heel of round (boneless).....	37	36	34	31	27
10. Shank (bone-in).....	24	24	24	24	20
11. Shank (boneless).....	32	32	32	32	28
IV. Ground beef.....	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	37	35	31	27	23
2. Sirloin beef—whole.....	43	40	35	31	27
3. Short loin beef—whole.....	56	52	45	38	34
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	40	38	35	31	27
6. Regular chuck—whole.....	32	31	29	26	22
7. Short plate—whole.....	24	24	23	23	19
8. Brisket—whole.....	27	27	25	25	21
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	50	47	43	39	32
2. Rib chops.....	46	45	42	39	32
3. Shoulder chops.....	34	32	29	26	24
4. Round steak (cutlets).....	55	52	46	42	38
5. Sirloin steaks or chops.....	43	42	40	37	31
VII. Roasts:					
1. Rump and sirloin (bone-in).....	40	38	34	31	28
2. Rump and sirloin (boneless).....	56	53	48	42	39
3. Leg.....	40	38	34	31	28
4. Shoulder (bone-in).....	33	32	30	28	24
5. Shoulder (boneless).....	41	40	38	35	29
VIII. Stews and other cuts:					
1. Breast (bone-in).....	25	24	23	21	18
2. Breast (boneless).....	24	22	20	20	24
3. Flank meat.....	34	32	29	26	24
4. Neck (bone-in).....	25	24	23	21	18
5. Neck (boneless).....	34	32	29	26	24
6. Shank (bone-in).....	25	24	23	21	18
7. Shank and heel meat (boneless).....	34	32	29	26	24
8. Ground veal and patties.....	35	35	35	35	35
IX. Kidneys.....	35	35	35	35	35
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	39	37	33	30	27
2. Forequarter.....	32	31	29	27	22

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	62	57	51	38	35	33
2. Rib chops.....	52	50	47	43	26	23	20
3. Leg or sirloin chops.....	52	50	47	43	26	23	20
4. Shoulder chops, blades or arm-chops.....	46	43	40	37	23	20	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	43	39	35	27	25	24
2. Sirloin roast (bone-in).....	52	50	47	43	26	23	20
3. Yoke, rattle or triangle (bone-in).....	31	30	29	28	16	15	13
4. Yoke, rattle or triangle (boneless).....	46	45	44	42	23	21	19
5. Chuck or shoulder, square cut (bone-in).....	40	39	39	38	21	19	17
6. Chuck or shoulder, cross cut (bone-in).....	32	31	31	30	17	15	14
XIII. Stews and other cuts:							
1. Breast and flank.....	23	22	21	19	12	11	10
2. Neck (bone-in).....	23	22	21	19	12	11	10
3. Neck (boneless).....	36	36	36	36	22	22	22
4. Shank (bone-in).....	23	22	21	19	12	11	10
5. Patties (ground meat).....	36	36	36	36	22	22	22
XIV. Kidneys.....	32	32	32	32	18	18	18

(b) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 1—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XV. Retail prices of wholesale cuts:							
1. Leg	45	43	39	35	27	25	24
2. Loin	47	43	36	32	25	22	20
3. Hotel rack	52	48	42	35	26	24	21
4. Yoke	31	30	29	28	16	15	13

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 1.

Zone 1 includes the following area:

Washington, all counties.
Oregon, all counties.
California, all counties.
Nevada, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal, or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a cus-

tomers and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(c) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 2

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and cannery
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse	67	62	53	46	42
2. T-bone	67	62	53	46	42
3. Club	67	62	53	46	42
4. Rib—10-inch cut	41	39	36	31	27
5. Rib—7-inch cut	45	43	39	34	32
6. Sirloin	50	47	40	35	31
7. Sirloin (boneless)	62	58	49	44	40
8. Round (bone-in)	52	49	43	37	33
9. Round (boneless)	55	51	45	38	34
10. Round tip	55	51	45	38	34
11. Chuck shoulder	36	35	33	29	25
12. Flank	45	45	45	45	41
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut)	41	39	36	31	27
2. Rib standing (chine bone-in, 7-inch cut)	45	43	39	34	30
3. Round tip	55	51	45	38	34
4. Rump (bone-in)	34	32	28	24	20
5. Rump (boneless)	55	51	45	38	34
6. Chuck or shoulder (bone-in)	36	35	33	29	25
7. Chuck or shoulder (boneless)	47	45	42	37	33
III. Stews and other cuts:					
1. Short ribs	25	25	24	24	20
2. Plate (bone-in)	25	25	24	24	20
3. Plate (boneless)	30	30	29	29	25
4. Brisket (bone-in)	32	32	28	28	24
5. Brisket (boneless)	41	41	36	36	32
6. Flank meat	32	32	32	32	28
7. Neck (bone-in)	32	32	28	28	24
8. Neck (boneless)	36	35	33	29	25
9. Heel of round (boneless)	37	36	34	31	27
10. Shank (bone-in)	23	23	23	23	19
11. Shank (boneless)	32	32	32	32	28
IV. Ground beef	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole	38	35	32	28	24
2. Sirloin beef—whole	43	41	35	31	27
3. Short loin beef—whole	57	53	46	39	35
4. Flank beef—whole	20	20	20	20	16
5. Rib beef—whole	41	38	35	31	27
6. Regular chuck—whole	32	31	30	27	24
7. Short plate—whole	24	24	23	23	19
8. Brisket—whole	28	28	25	25	21
9. Shank—whole	20	20	20	20	16

(c) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 2—Continued

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	51	47	44	39	36
2. Rib chops.....	46	45	43	39	32
3. Shoulder chops.....	35	33	29	26	24
4. Round steak (cutlets).....	56	52	47	42	38
5. Sirloin steaks or chops.....	43	42	40	37	30
VII. Roasts:					
1. Rump and sirloin (bone-in).....	48	38	34	30	28
2. Rump and sirloin (boneless).....	57	54	48	43	39
3. Leg.....	40	38	34	30	28
4. Shoulder (bone-in).....	33	32	31	28	23
5. Shoulder (boneless).....	42	41	38	35	29
VIII. Stews and other cuts:					
1. Breast (bone-in).....	24	24	23	21	17
2. Breast (boneless).....	35	33	29	26	24
3. Flank meat.....	35	33	29	26	24
4. Neck (bone-in).....	24	24	23	21	17
5. Neck (boneless).....	35	33	29	26	24
6. Shank (bone-in).....	24	24	23	21	17
7. Shank and heel meat (boneless).....	35	33	29	26	24
8. Ground veal and patties.....	35	35	35	35	35
IX. Kidneys.....	34	34	34	34	34
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	39	27	33	30	27
2. Forequarter.....	32	31	29	27	22

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	63	57	51	37	34	32
2. Rib chops.....	52	49	46	42	25	22	19
3. Leg or sirloin chops.....	52	49	46	42	25	22	19
4. Shoulder chops, blades or arm-chops.....	45	43	40	36	21	19	17
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	42	38	34	26	24	22
2. Sirloin roast (bone-in).....	52	49	46	42	25	22	19
3. Yoke, rattle or triangle (bone-in).....	29	29	28	26	14	13	12
4. Yoke, rattle or triangle (boneless).....	46	45	43	41	22	20	17
5. Chuck, or shoulder, square cut (bone-in).....	39	39	39	37	19	18	16
6. Chuck or shoulder, cross cut (bone-in).....	31	30	30	28	15	14	12
XIII. Stews and other cuts:							
1. Breast and flank.....	22	20	19	17	10	09	08
2. Neck (bone-in).....	22	20	19	17	10	09	08
3. Neck (boneless).....	35	35	35	35	20	20	20
4. Shank (bone-in).....	22	20	19	17	10	09	08
5. Patties (ground meat).....	35	35	35	35	20	20	20
XIV. Kidneys.....	30	30	30	30	16	16	16
XV. Retail prices of wholesale cuts:							
1. Leg.....	44	42	38	34	25	24	22
2. Loin.....	46	42	35	30	23	21	19
3. Hotel rack.....	51	47	41	34	25	22	19
4. Yoke.....	29	29	28	26	14	13	11

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 2.

Zone 2 includes the following area:

Idaho, all counties.
Montana, all counties.
Wyoming, all counties.
Utah, all counties.
Arizona, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and

ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(d) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 2

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	64	60	51	44	40
2. T-bone.....	64	60	51	44	40
3. Club.....	64	60	51	44	40
4. Rib—10-inch cut.....	39	37	34	30	26
5. Rib—7-inch cut.....	44	41	37	32	28
6. Sirloin.....	48	45	38	34	30
7. Sirloin (boneless).....	59	55	47	41	37
8. Round (bone-in).....	50	46	41	35	31
9. Round (boneless).....	52	49	43	36	32
10. Round tip.....	52	49	43	36	32
11. Chuck shoulder.....	35	34	31	27	23
12. Flank.....	48	43	43	43	39
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	39	37	34	30	26
2. Rib standing (chine bone-in, 7-inch cut).....	44	41	37	32	28
3. Round tip.....	52	49	43	36	32
4. Rump (bone-in).....	33	31	27	23	19
5. Rump (boneless).....	52	49	43	36	32
6. Chuck or shoulder (bone-in).....	35	34	31	27	23
7. Chuck or shoulder (boneless).....	45	43	40	34	30
III. Stews and other cuts:					
1. Short ribs.....	23	23	23	23	19
2. Plate (bone-in).....	23	23	23	23	19
3. Plate (boneless).....	28	28	28	28	24
4. Brisket (bone-in).....	30	30	27	27	23
5. Brisket (boneless).....	39	39	34	34	30
6. Flank meat.....	31	31	31	31	27
7. Neck (bone-in).....	30	30	27	27	23
8. Neck (boneless).....	35	34	31	27	23
9. Heel of round (boneless).....	36	35	32	29	25
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	31	31	31	31	27
IV. Ground beef.....	31	31	31	31	31
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	34	30	26	22
2. Sirloin beef—whole.....	42	39	33	30	26
3. Short loin beef—whole.....	55	51	44	37	33
4. Flank beef—whole.....	19	19	19	19	15
5. Rib beef—whole.....	39	37	33	30	26
6. Regular chuck—whole.....	31	30	28	25	21
7. Short plate—whole.....	23	23	22	22	18
8. Brisket—whole.....	26	26	24	24	20
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	45	42	37	31
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	33	31	28	25	22
4. Round steak (cutlets).....	53	50	45	40	36
5. Sirloin steaks or chops.....	41	40	38	35	29
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	29	26
2. Rump and sirloin (boneless).....	55	52	46	41	37
3. Leg.....	38	36	32	29	26
4. Shoulder (bone-in).....	32	31	29	27	22
5. Shoulder (boneless).....	40	39	36	34	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	23	21	20	16
2. Breast (boneless).....	33	31	28	25	22
3. Flank meat.....	33	31	28	25	22
4. Neck (bone-in).....	23	23	21	20	16
5. Neck (boneless).....	33	31	28	25	22
6. Shank (bone-in).....	23	23	21	20	16
7. Shank and heel meat (boneless).....	33	31	28	25	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	36	32	28	26
2. Forequarter.....	30	30	28	26	21

(d) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 2—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	64	60	55	49	35	33	30
2. Rib chops.....	50	47	44	40	23	21	18
3. Leg or sirloin chops.....	50	47	44	40	23	21	18
4. Shoulder chops, blades or arm-chops.....	43	41	38	35	20	18	15
XII. Roasts:							
1. Leg (whole, half or short cut).....	43	40	37	33	25	23	21
2. Sirloin roast (bone-in).....	50	47	44	40	23	21	18
3. Yoke, rattle or triangle (bone-in).....	28	27	27	25	14	12	11
4. Yoke, rattle or triangle (boneless).....	44	43	41	39	21	18	16
5. Chuck or shoulder, square cut (bone-in).....	37	37	37	35	18	16	15
6. Chuck or shoulder, cross cut (bone-in).....	30	29	28	27	14	13	11
XIII. Stews and other cuts:							
1. Breast and flank.....	21	19	18	17	10	09	07
2. Neck (bone-in).....	21	19	18	17	10	09	07
3. Neck (boneless).....	33	33	33	33	19	19	19
4. Shank (bone-in).....	21	19	18	17	10	09	07
5. Patties (ground meat).....	33	33	33	33	19	19	19
XIV. Kidneys.....	29	29	29	29	15	15	15
XV. Retail prices of wholesale cuts:							
1. Leg.....	43	40	37	33	24	23	21
2. Loin.....	44	40	33	29	22	20	18
3. Hotel rack.....	49	45	39	33	24	21	18
4. Yoke.....	28	27	27	25	14	12	11

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 2.

Zone 2 includes the following area:

Idaho, all counties.
Montana, all counties.
Wyoming, all counties.
Utah, all counties.
Arizona, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb, and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or

ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility, and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(e) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 3

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	66	61	52	44	40
2. T-Bone.....	66	61	52	44	40
3. Club.....	66	61	52	44	40
4. Rib—10-inch cut.....	40	38	34	30	26
5. Rib—7-inch cut.....	44	42	37	32	28
6. Sirloin.....	48	46	39	34	30
7. Sirloin (boneless).....	60	56	48	42	38
8. Round (bone-in).....	51	47	42	35	31
9. Round (boneless).....	53	49	43	37	33
10. Round tip.....	53	49	43	37	33
11. Chuck shoulder.....	35	34	32	27	23
12. Flank.....	43	43	43	43	39
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	40	38	34	30	26
2. Rib standing (chine bone-in, 7-inch cut).....	44	42	37	32	28
3. Round tip.....	53	49	43	37	33
4. Rump (bone-in).....	33	31	27	23	19
5. Rump (boneless).....	53	49	43	37	33
6. Chuck or shoulder (bone-in).....	35	34	32	27	23
7. Chuck or shoulder (boneless).....	45	44	41	35	31

(c) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 3—Continued

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
III. Stews and other cuts:					
1. Short ribs.....	23	23	23	23	19
2. Plate (bone-in).....	23	23	23	23	19
3. Plate (boneless).....	29	29	28	28	24
4. Brisket (bone-in).....	30	30	27	27	23
5. Brisket (boneless).....	40	40	35	35	31
6. Flank meat.....	30	30	30	30	26
7. Neck (bone-in).....	30	30	27	27	23
8. Neck (boneless).....	35	34	32	27	23
9. Heel of round (boneless).....	36	35	32	29	25
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	30	30	30	30	26
IV. Ground beef.....	30	30	30	30	30
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	34	31	27	23
2. Sirloin beef—whole.....	42	40	34	30	26
3. Short loin beef—whole.....	56	52	45	38	24
4. Flank beef—whole.....	19	19	19	19	15
5. Rib beef—whole.....	39	37	34	30	26
6. Regular chuck—whole.....	31	30	29	26	22
7. Short plate—whole.....	23	23	22	22	18
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	19	19	19	19	15

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	49	46	42	38	31
2. Rib chops.....	45	44	41	38	31
3. Shoulder chops.....	33	31	28	25	22
4. Round steak (cutlets).....	54	51	45	40	37
5. Sirloin steaks or chops.....	42	41	38	36	29
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	29	26
2. Rump and sirloin (boneless).....	56	52	47	41	37
3. Leg.....	38	36	32	29	26
4. Shoulder (bone-in).....	32	31	29	27	22
5. Shoulder (boneless).....	46	40	37	34	28
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	23	21	20	16
2. Breast (boneless).....	33	31	28	25	22
3. Flank meat.....	33	31	28	25	22
4. Neck (bone-in).....	23	23	21	20	16
5. Neck (boneless).....	33	31	28	25	22
6. Shank (bone-in).....	23	23	21	20	16
7. Shank and heel meat (boneless).....	33	31	28	25	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	36	32	28	26
2. Forequarter.....	31	30	28	26	21

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	63	57	51	37	34	32
2. Rib chops.....	52	49	46	42	25	22	19
3. Leg or sirloin chops.....	52	49	46	42	25	22	19
4. Shoulder chops, blades or arm-chops.....	45	43	40	36	21	19	17
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	42	38	34	26	24	22
2. Sirloin roast (bone-in).....	52	49	46	42	25	22	19
3. Yoke, rattle or triangle (bone-in).....	29	29	28	26	14	13	12
4. Yoke, rattle or triangle (boneless).....	46	45	43	41	22	20	17
5. Chuck, or shoulder, square cut (bone-in).....	39	39	39	37	19	18	16
6. Chuck or shoulder, cross cut (bone-in).....	31	30	30	28	15	14	12
XIII. Stews and other cuts:							
1. Breast and flank.....	22	20	19	17	10	09	08
2. Neck (bone-in).....	22	20	19	17	10	09	08
3. Neck (boneless).....	35	35	35	35	20	20	20
4. Shank (bone-in).....	22	20	19	17	10	09	08
5. Patties (ground meat).....	35	35	35	35	20	20	20
XIV. Kidneys.....	30	30	30	30	16	16	16

(e) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 3—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XV. Retail prices of wholesale cuts:							
1. Leg.....	44	42	38	34	26	24	22
2. Loin.....	46	42	35	30	23	21	19
3. Hotel rack.....	51	47	41	34	25	22	19
4. Yoke.....	29	29	28	26	14	13	11

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 3.

Zone 3 includes the following area:

Colorado, all counties.
New Mexico, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and

ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cuts of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(f) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 3

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters or canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	63	59	50	42	38
2. T-bone.....	63	59	50	42	38
3. Club.....	63	59	50	42	38
4. Rib—10-inch cut.....	38	36	33	29	25
5. Rib—7-inch cut.....	42	40	36	31	27
6. Sirloin.....	46	44	37	32	28
7. Sirloin (boneless).....	57	54	46	40	36
8. Round (bone-in).....	48	45	40	34	30
9. Round (boneless).....	51	47	41	35	31
10. Round tip.....	51	47	41	35	31
11. Chuck shoulder.....	34	32	30	26	22
12. Flank.....	41	41	41	41	37
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	38	36	33	29	25
2. Rib standing (chine bone-in, 7-inch cut).....	42	40	36	31	27
3. Round tip.....	51	47	41	35	31
4. Rump (bone-in).....	32	29	26	22	18
5. Rump (boneless).....	51	47	41	35	31
6. Chuck or shoulder (bone-in).....	34	32	30	25	21
7. Chuck or shoulder (boneless).....	43	42	38	33	29
III. Stews and other cuts:					
1. Short ribs.....	22	22	22	22	18
2. Plate (bone-in).....	22	22	22	22	18
3. Plate (boneless).....	27	27	26	26	22
4. Brisket (bone-in).....	29	29	26	26	22
5. Brisket (boneless).....	38	38	33	33	29
6. Flank meat.....	29	29	29	29	25
7. Neck (bone-in).....	29	29	26	26	22
8. Neck (boneless).....	34	32	30	25	21
9. Heel of round (boneless).....	34	33	31	28	24
10. Shank (bone-in).....	21	21	21	21	17
11. Shank (boneless).....	29	29	29	29	25
IV. Ground beef.....	29	29	29	29	29
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	35	33	29	25	21
2. Sirloin beef—whole.....	41	38	32	29	25
3. Short loin beef—whole.....	54	50	43	36	32
4. Flank beef—whole.....	18	18	18	18	14
5. Rib beef—whole.....	38	36	32	29	25
6. Regular chuck—whole.....	30	29	27	24	20
7. Short plate—whole.....	22	22	21	21	17
8. Brisket—whole.....	25	25	23	23	19
9. Shank—whole.....	19	19	19	19	15

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(f) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 3—Continued

Beef		Grades				
		AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
		Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:						
1. Loin chops.....		47	44	40	36	29
2. Rib chops.....		43	42	39	36	29
3. Shoulder chops.....		32	30	27	24	21
4. Round steak (cutlets).....		52	49	43	38	35
5. Sirloin steaks or chops.....		40	39	36	34	27
VII. Roasts:						
1. Rump and sirloin (bone-in).....		37	35	31	27	25
2. Rump and sirloin (boneless).....		53	50	44	39	36
3. Leg.....		37	35	31	27	25
4. Shoulder (bone-in).....		30	30	28	26	21
5. Shoulder (boneless).....		39	38	35	33	26
VIII. Stews and other cuts:						
1. Breast (bone-in).....		22	22	20	19	15
2. Breast (boneless).....		32	30	27	24	21
3. Flank meat.....		32	30	27	24	21
4. Neck (bone-in).....		22	22	20	19	15
5. Neck (boneless).....		32	30	27	24	21
6. Shank (bone-in).....		22	22	20	19	15
7. Shank and beef meat (boneless).....		32	30	27	24	21
8. Ground veal and patties.....		33	33	33	33	33
IX. Kidneys.....		32	32	32	32	32
X. Retail prices on wholesale cuts:						
1. Hindquarter.....		37	34	31	27	25
2. Forequarter.....		29	28	27	26	20

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade R or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	64	60	55	49	35	33	30
2. Rib chops.....	50	47	44	40	23	21	18
3. Leg or sirloin chops.....	50	47	44	40	23	21	18
4. Shoulder chops, blades or arm-chops.....	43	41	38	35	20	18	15
XII. Roasts:							
1. Leg (whole, half or short cut).....	43	40	37	33	25	23	21
2. Sirloin roast (bone-in).....	50	47	44	40	23	21	18
3. Yoke, rattle or triangle (bone-in).....	28	27	27	25	14	12	11
4. Yoke, rattle or triangle (boneless).....	44	43	41	39	21	18	16
5. Chuck or shoulder, square cut (bone-in).....	37	37	37	35	18	16	15
6. Chuck or shoulder, cross cut (bone-in).....	30	29	28	27	14	13	11
XIII. Stews and other cuts:							
1. Breast and flank.....	21	19	18	17	10	9	07
2. Neck (bone-in).....	21	19	18	17	10	9	7
3. Neck (boneless).....	33	33	33	33	19	19	19
4. Shank (bone-in).....	21	19	18	17	10	9	7
5. Patties (ground meat).....	33	33	33	33	19	19	19
XIV. Kidneys.....	29	29	29	29	15	15	15
XV. Retail prices of wholesale cuts:							
1. Leg.....	43	40	37	33	24	23	21
2. Loin.....	44	40	33	29	22	20	18
3. Hotel rack.....	49	45	39	33	24	21	18
4. Yoke.....	28	27	27	25	14	12	11

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 3.

Zone 3 includes the following area:

Colorado, all counties.
New Mexico, all counties.

The above prices are subject to the conditions contained in Notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and

which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(g) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 4

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	66	61	52	44	40
2. T-Bone.....	66	61	52	44	40
3. Club.....	66	61	52	44	40
4. Rib—10-inch cut.....	40	38	34	30	26
5. Rib—7-inch cut.....	44	42	37	32	28
6. Sirloin.....	48	46	39	34	30
7. Sirloin (boneless).....	60	56	48	42	38
8. Round (bone-in).....	51	47	42	35	31
9. Round (boneless).....	53	49	43	37	33
10. Round Tip.....	52	49	43	37	33
11. Chuck Shoulder.....	35	34	32	27	23
12. Flank.....	43	43	43	43	39
II. Roasts:					
1. Rib Standing (Chine bone-in, 10-inch cut).....	40	38	34	30	26
2. Rib Standing (Chine bone-in, 7-inch cut).....	44	42	37	32	28
3. Round Tip.....	53	49	43	37	33
4. Rump (Bone-in).....	33	31	27	23	19
5. Rump (Boneless).....	53	49	43	37	33
6. Chuck or Shoulder (Bone-in).....	35	34	32	27	23
7. Chuck or Shoulder (Boneless).....	45	44	41	35	31
III. Stews and other cuts:					
1. Short ribs.....	23	23	23	23	19
2. Plate (bone-in).....	23	23	23	23	19
3. Plate (boneless).....	29	29	28	28	24
4. Brisket (bone-in).....	30	30	27	27	23
5. Brisket (boneless).....	40	40	35	35	31
6. Flank meat.....	30	30	30	30	26
7. Neck (bone-in).....	30	30	27	27	23
8. Neck (boneless).....	35	34	32	27	23
9. Heel of round (boneless).....	36	35	32	29	25
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	30	30	30	30	26
IV. Ground beef.....	30	30	30	30	30
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	34	31	27	23
2. Sirloin beef—whole.....	42	40	34	30	26
3. Short loin beef—whole.....	56	52	45	38	34
4. Flank beef—whole.....	19	19	19	19	15
5. Rib beef—whole.....	39	37	34	30	26
6. Regular chuck—whole.....	31	30	29	26	22
7. Short plate—whole.....	23	23	22	22	18
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	19	19	19	19	15

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	45	39	34	30
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	32	30	27	24	22
4. Round steak (cutlets).....	53	50	44	39	36
5. Sirloin steaks or chops.....	41	40	37	34	28
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	35	31	28	25
2. Rump and sirloin (boneless).....	55	52	46	40	36
3. Leg.....	38	35	31	28	25
4. Shoulder (bone-in).....	31	30	28	26	21
5. Shoulder (boneless).....	40	39	36	33	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	22	22	20	19	15
2. Breast (boneless).....	32	30	27	24	22
3. Flank meat.....	32	30	27	24	22
4. Neck (bone-in).....	22	22	20	19	15
5. Neck (boneless).....	32	30	27	24	22
6. Shank (bone-in).....	22	22	20	19	15
7. Shank and heel meat (boneless).....	32	30	27	24	22
8. Ground veal and patties.....	33	33	33	33	33
IX. Kidneys.....	32	32	32	32	32
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	35	31	28	25
2. Forequarter.....	30	29	25	25	20

(g) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 4—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	63	57	51	37	34	32
2. Rib chops.....	52	49	46	42	25	22	19
3. Leg or sirloin chops.....	52	49	46	42	25	22	19
4. Shoulder chops, blades or arm-chops.....	45	43	40	36	21	19	17
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	42	38	34	26	24	22
2. Sirloin roast (bone-in).....	52	49	46	42	25	22	19
3. Yoke, rattle or triangle (bone-in).....	29	29	28	26	14	13	12
4. Yoke, rattle or triangle (boneless).....	46	45	43	41	22	20	17
5. Chuck or shoulder, square cut (bone-in).....	39	39	39	37	19	18	16
6. Chuck or shoulder, cross cut (bone-in).....	31	30	30	28	15	14	12
XIII. Stews and other cuts:							
1. Breast and flank.....	22	20	19	17	10	09	08
2. Neck (bone-in).....	22	20	19	17	10	09	08
3. Neck (boneless).....	35	35	35	35	20	20	20
4. Shank (bone-in).....	22	20	19	17	10	09	08
5. Patties (ground meat).....	35	35	35	35	20	20	20
XIV. Kidneys:	30	30	30	30	16	16	16
XV. Retail prices of wholesale cuts:							
1. Leg.....	44	42	38	34	26	24	22
2. Loin.....	46	42	35	30	23	21	19
3. Hotel rack.....	51	47	41	34	25	22	19
4. Yoke.....	29	29	28	26	14	13	11

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 4.

Zone 4 includes the following area:

North Dakota, all counties.
South Dakota, all counties.
Minnesota, all counties.
Nebraska, all counties.
Kansas, all counties.
Oklahoma, all counties.
Texas, all counties.
Wisconsin, all that portion of Wisconsin west of and including the counties of Iron, Price, Taylor, Clark, Jackson, Monroe, Vernon, and Crawford.
Iowa, Iowa except the counties of Dubuque, Jackson, Clinton, Scott, Muscatine, Louisa, Des Moines, and Lee.
Missouri, all that portion of Missouri west of and including the counties of Scotland, Knox, Shelby, Monroe, Audrain, Montgomery, Warren, Franklin, Washington, Saint Francois, Madison, Wayne, and Butler.

The above prices are subject to the conditions contained in Notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(h) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 4

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters & canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	63	59	50	42	38
2. T-bone.....	63	59	50	42	38
3. Club.....	63	59	50	42	38
4. Rib—10-inch cut.....	38	36	33	29	25
5. Rib—7-inch cut.....	42	40	36	31	27
6. Sirloin.....	46	44	37	32	28
7. Sirloin (boneless).....	57	54	46	40	36
8. Round (bone-in).....	48	45	40	34	30
9. Round (boneless).....	51	47	41	35	31
10. Round tip.....	51	47	41	35	31
11. Chuck shoulder.....	34	32	30	26	22
12. Flank.....	41	41	41	41	37
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	38	36	33	29	25
2. Rib standing (chine bone-in, 7-inch cut).....	42	40	36	31	27
3. Round tip.....	51	47	41	35	31
4. Rump (bone-in).....	32	29	26	22	18
5. Rump (boneless).....	51	47	41	35	31
6. Chuck or shoulder (bone-in).....	34	32	30	25	21
7. Chuck or shoulder (boneless).....	43	42	38	33	27

(h) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 4—Continued

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
III. Stews and other cuts:	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
1. Short ribs.....	22	22	22	22	18
2. Plate (bone-in).....	22	22	22	22	18
3. Plate (boneless).....	27	27	26	26	22
4. Brisket (bone-in).....	29	29	26	26	22
5. Brisket (boneless).....	38	38	33	33	29
6. Flank meat.....	29	29	29	29	25
7. Neck (bone-in).....	29	29	26	26	22
8. Neck (boneless).....	34	32	30	25	21
9. Heel of round (boneless).....	34	33	31	28	24
10. Shank (bone-in).....	21	21	21	21	17
11. Shank (boneless).....	29	29	29	29	25
IV. Ground beef.....	29	29	29	29	29
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	35	33	29	25	21
2. Sirloin beef—whole.....	41	38	32	29	25
3. Short loin beef—whole.....	54	50	43	36	32
4. Flank beef—whole.....	18	18	18	18	14
5. Rib beef—whole.....	38	36	32	29	25
6. Regular chuck—whole.....	30	29	27	24	24
7. Short plate—whole.....	22	22	21	21	17
8. Brisket—whole.....	25	25	23	23	19
9. Shank—whole.....	19	19	19	19	15

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
VI. Steaks and chops:	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
1. Loin chops.....	46	43	37	32	28
2. Rib chops.....	42	41	39	35	29
3. Shouldered chops.....	31	29	26	23	20
4. Round steak (cutlets).....	51	48	42	37	34
5. Sirloin steaks or chops.....	39	38	36	33	26
VII. Roasts:					
1. Rump and sirloin (bone-in).....	36	34	30	26	24
2. Rump and sirloin (boneless).....	52	49	44	38	35
3. Leg.....	36	34	30	26	24
4. Shoulder (bone-in).....	30	29	27	25	20
5. Shoulder (boneless).....	38	37	34	32	26
VIII. Stews and other cuts:					
1. Breast (bone-in).....	21	21	20	18	14
2. Breast (boneless).....	31	29	26	23	20
3. Flank meat.....	31	29	26	23	20
4. Neck (bone-in).....	21	21	20	18	14
5. Neck (boneless).....	31	29	26	23	20
6. Shank (bone-in).....	21	21	20	18	14
7. Shank and heel meat (boneless).....	31	29	26	23	20
8. Ground veal and patties.....	32	32	32	32	32
IX. Kidneys.....	31	31	31	31	31
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	36	34	30	26	24
2. Forequarter.....	28	28	26	24	19

PARAGRAPH H—SHEET 3

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
XI. Steaks and chops:	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
1. Loin chops.....	64	60	55	49	35	33	30
2. Rib chops.....	60	47	44	40	23	21	18
3. Leg or sirloin chops.....	60	47	44	40	23	21	18
4. Shoulder chops, blades or arm-chops.....	43	41	38	35	20	18	15
XII. Roasts:							
1. Leg (whole, half or short cut).....	43	40	37	33	25	23	21
2. Sirloin roast (bone-in).....	60	47	44	40	23	21	18
3. Yoke, rattle or triangle (bone-in).....	28	27	27	25	14	12	11
4. Yoke, rattle or triangle (boneless).....	44	43	41	39	21	18	16
5. Chuck or shoulder, square cut (bone-in).....	37	37	37	35	18	16	15
6. Chuck or shoulder, cross cut (bone-in).....	30	29	28	27	14	13	11

(h) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 4—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XIII. Stews and other cuts:							
1. Breast and flank.....	21	19	18	17	10	09	07
2. Neck (bone-in).....	21	19	18	17	10	09	07
3. Neck (boneless).....	33	33	33	33	19	19	19
4. Shank (bone-in).....	21	19	18	17	10	09	07
5. Patties (ground meat).....	33	33	33	33	19	19	19
XIV. Kidneys.....	29	29	29	29	15	15	15
XV. Retail prices of wholesale cuts:							
1. Leg.....	43	40	37	33	24	23	21
2. Loin.....	44	40	33	29	22	20	18
3. Hotel rack.....	49	45	39	33	24	21	18
4. Yoke.....	28	27	27	25	14	12	11

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 4.

Zone 4 includes the following area:

North Dakota, all counties.
South Dakota, all counties.
Minnesota, all counties.
Nebraska, all counties.
Kansas, all counties.
Oklahoma, all counties.
Texas, all counties.
Wisconsin, all that portion of Wisconsin west of and including the counties of Iron, Price, Taylor, Clark, Jackson, Monroe, Vernon, and Crawford.
Iowa, Iowa except the counties of Dubuque, Jackson, Clinton, Scott, Muscatine, Louisa, Des Moines, and Lee.
Missouri, all that portion of Missouri west of and including the counties of Scotland, Knox, Shelby, Monroe, Audrain, Montgomery, Warren, Franklin, Washington, Saint François, Madison, Wayne, and Butler.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the

customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(i) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 5

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355 effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	66	62	52	45	41
2. T-Bone.....	66	62	52	45	41
3. Club.....	66	62	52	45	41
4. Rib—10-inch cut.....	40	38	35	31	27
5. Rib—7-inch cut.....	45	42	38	33	29
6. Sirloin.....	49	46	39	35	31
7. Sirloin (boneless).....	51	47	48	42	38
8. Round (bone-in).....	51	48	42	36	32
9. Round (boneless).....	54	50	44	37	33
10. Round tip.....	54	50	44	37	33
11. Chuck shoulder.....	36	34	32	28	24
12. Flank.....	44	44	44	44	40
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	40	38	35	31	27
2. Rib standing (chine bone-in, 7-inch cut).....	45	42	38	33	29
3. Round tip.....	54	50	44	37	33
4. Rump (bone-in).....	33	31	27	23	19
5. Rump (boneless).....	54	50	44	37	33
6. Chuck or shoulder (bone-in).....	36	34	32	28	24
7. Chuck or shoulder (boneless).....	46	44	41	36	32
III. Stews and other cuts:					
1. Short ribs.....	24	24	23	23	19
2. Plate (bone-in).....	24	24	23	23	19
3. Plate (boneless).....	29	29	28	28	24
4. Brisket (bone-in).....	31	31	27	27	23
5. Brisket (boneless).....	40	40	35	35	31
6. Flank meat.....	31	31	31	31	27
7. Neck (bone-in).....	31	31	27	27	23
8. Neck (boneless).....	36	34	32	28	24
9. Heel of round (boneless).....	36	35	33	30	26
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	31	31	31	31	27

(i) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 5—Continued

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
IV. Ground beef.....	31	31	31	31	31
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	37	35	31	27	23
2. Sirloin beef—whole.....	43	40	34	30	26
3. Short loin beef—whole.....	57	53	45	38	34
4. Flank beef—whole.....	19	19	19	19	15
5. Rib beef—whole.....	40	38	34	30	26
6. Regular chuck—whole.....	31	31	29	26	22
7. Short plate—whole.....	23	23	23	23	19
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	45	39	34	30
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	32	30	27	24	22
4. Round steak (cutlets).....	53	50	44	39	36
5. Sirloin steaks or chops.....	41	40	37	34	28
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	35	31	28	25
2. Rump and sirloin (boneless).....	55	52	46	40	36
3. Leg.....	38	35	31	28	25
4. Shoulder (bone-in).....	31	30	28	26	21
5. Shoulder (boneless).....	40	39	36	33	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	22	22	20	19	15
2. Breast (boneless).....	32	30	27	24	22
3. Flank meat.....	32	30	27	24	22
4. Neck (bone-in).....	22	22	20	19	15
5. Neck (boneless).....	32	30	27	24	22
6. Shank (bone-in).....	22	22	20	19	15
7. Shank and heel meat (boneless).....	32	30	27	24	22
8. Ground veal and patties.....	33	33	33	33	33
IX. Kidneys.....	32	32	32	32	32
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	35	31	28	25
2. Forequarter.....	30	29	27	25	20

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	67	64	58	52	38	35	33
2. Rib chops.....	53	50	47	43	26	23	20
3. Leg or sirloin chops.....	53	50	47	43	26	23	20
4. Shoulder chops, blades or arm-chops.....	46	44	41	37	22	20	17
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	43	39	35	27	25	23
2. Sirloin roast (bone-in).....	53	50	47	43	26	23	20
3. Yoke, rattle or triangle (bone-in).....	30	30	29	27	15	14	12
4. Yoke, rattle or triangle (boneless).....	47	46	44	42	23	21	18
5. Chuck or shoulder, square cut (bone-in).....	40	40	39	38	20	18	17
6. Chuck or shoulder, cross cut (bone-in).....	32	31	31	29	16	15	13
XIII. Stews and other cuts:							
1. Breast and flank.....	22	21	20	18	11	10	09
2. Neck (bone-in).....	22	21	20	18	11	10	09
3. Neck (boneless).....	36	36	36	36	21	21	21
4. Shank (bone-in).....	22	21	20	18	11	10	09
5. Patties (ground meat).....	36	36	36	36	21	21	21
XIV. Kidneys.....	31	31	31	31	17	17	17

(i) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 5—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XV. Retail prices of wholesale cuts:							
1. Leg.....	45	43	39	35	27	25	23
2. Loin.....	47	43	36	31	24	22	20
3. Hotel rack.....	52	48	42	35	26	23	20
4. Yoke.....	30	29	29	27	15	14	12

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 5.

Zone 5 includes the following area:

Michigan, all that portion of Michigan west of and including the counties of Marquette and Menominee.

Wisconsin, all that portion of Wisconsin east of and including the counties of Vilas, Oneida, Lincoln, Marathon, Wood, Juneau, Sauk, Richland, and Grant.

Iowa, the following counties of Iowa: Dubuque, Jackson, Clinton, Scott, Muscatine, Louisa, Des Moines, and Lee.

Illinois, all that portion of Illinois north and west of and including the counties of Vermilion, Champaign, Douglas, Coles, Shelby, Effingham, Fayette, Bond, Madison, St. Clair, and Monroe.

Missouri, the following counties of Missouri: Clark, Lewis, Marion, Ralls, Pike, Lincoln, St. Charles, St. Louis, and Jefferson.

Indiana, the following counties of Indiana: Lake, Newton, Benton, and Warren.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cut of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(j) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 5

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters & canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	64	59	50	43	39
2. T-bone.....	64	59	50	43	39
3. Club.....	64	59	50	43	39
4. Rib—10-inch cut.....	39	36	33	29	25
5. Rib—7-inch cut.....	43	40	36	31	27
6. Sirloin.....	47	44	37	33	29
7. Sirloin (boneless).....	58	54	46	40	35
8. Round (bone-in).....	49	46	40	34	30
9. Round (boneless).....	51	48	42	36	32
10. Round tip.....	51	48	42	36	32
11. Chuck shoulder.....	34	33	30	26	22
12. Flank.....	42	42	42	42	38
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	39	36	33	29	25
2. Rib standing (chine bone-in, 7-inch cut).....	43	40	36	31	27
3. Round tip.....	51	48	42	36	32
4. Rump (bone-in).....	32	30	26	22	18
5. Rump (boneless).....	51	48	42	36	32
6. Chuck or shoulder (bone-in).....	34	33	30	26	22
7. Chuck or shoulder (boneless).....	44	42	39	33	29
III. Stews and other cuts					
1. Short ribs.....	22	22	22	22	18
2. Plate (bone-in).....	22	22	22	22	18
3. Plate (boneless).....	28	28	27	27	23
4. Brisket (bone-in).....	29	29	26	26	22
5. Brisket (boneless).....	38	38	33	33	29
6. Flank meat.....	30	30	30	30	26
7. Neck (bone-in).....	29	29	26	26	22
8. Neck (boneless).....	34	33	30	26	22
9. Heel of round (boneless).....	35	34	31	28	24
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	30	30	30	30	26
IV. Ground beef.....	30	30	30	30	30
V. Retail prices of wholesale cuts:					
1. Round beef—Whole.....	35	33	30	26	22
2. Sirloin beef—Whole.....	41	33	33	29	25
3. Short loin beef—Whole.....	54	50	43	37	33
4. Flank beef—Whole.....	19	19	19	19	15
5. Rib beef—Whole.....	38	36	33	29	25
6. Regular chuck—Whole.....	30	29	27	25	21
7. Short plate—Whole.....	22	22	22	22	18
8. Brisket—Whole.....	26	26	23	23	19
9. Shank—Whole.....	19	19	19	19	15

(f) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 5—Continued

Veal		Grades				
		AA or choice	A or good	B or commercial	C or utility	D or cull
VI. Steaks and chops:		Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
1. Loin chops.....		46	43	37	32	28
2. Rib chops.....		42	41	39	35	29
3. Shoulder chops.....		31	29	26	23	20
4. Round steak (cutlets).....		51	48	42	37	34
5. Sirloin steaks or chops.....		39	38	36	33	26
VII. Roasts:						
1. Rump and sirloin (bone-in).....		36	34	30	26	24
2. Rump and sirloin (boneless).....		52	49	44	38	35
3. Leg.....		36	34	30	26	24
4. Shoulder (bone-in).....		30	29	27	25	20
5. Shoulder (boneless).....		38	37	34	32	26
VIII. Stews and other cuts:						
1. Breast (bone-in).....		21	21	20	18	14
2. Breast (boneless).....		31	29	26	23	20
3. Flank meat.....		31	29	26	23	20
4. Neck (bone-in).....		21	21	20	18	14
5. Neck (boneless).....		31	29	26	23	20
6. Shank (bone-in).....		21	21	20	18	14
7. Shank and heel meat (boneless).....		31	29	26	23	20
8. Ground veal and patties.....		32	32	32	32	32
IX. Kidneys.....		31	31	31	31	31
X. Retail prices of wholesale cuts:						
1. Hindquarter.....		36	34	30	26	24
2. Forequarter.....		28	28	26	24	19

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	64	61	56	50	36	33	31
2. Rib chops.....	51	48	45	41	24	22	19
3. Leg or sirloin chops.....	51	48	45	41	24	22	19
4. Shoulder chops, blades or arm-chops.....	44	41	39	35	21	19	16
XII. Roasts:							
1. Leg (whole, half or short cut).....	44	41	38	34	25	24	22
2. Sirloin roast (bone-in).....	51	48	45	41	24	22	19
3. Yoke, rattle or triangle (bone-in).....	29	28	27	26	14	13	12
4. Yoke, rattle or triangle (boneless).....	44	43	42	40	21	19	17
5. Chuck or shoulder, square cut (bone-in).....	38	38	38	36	19	17	15
6. Chuck or shoulder, cross cut (bone-in).....	30	30	29	28	15	14	12
XIII. Stews and other cuts:							
1. Breast and flank.....	21	20	19	17	10	09	08
2. Neck (bone-in).....	21	20	19	17	10	09	08
3. Neck (boneless).....	34	34	34	34	20	20	20
4. Shank (bone-in).....	21	20	19	17	10	09	08
5. Patties, (ground meat).....	34	34	34	34	20	20	20
XIV. Kidneys.....	30	30	30	30	16	16	16
XV. Retail prices of wholesale cuts:							
1. Leg.....	44	41	38	34	25	24	22
2. Loin.....	45	41	34	30	23	21	19
3. Hotel rack.....	50	46	40	34	25	22	19
4. Yoke.....	29	28	27	26	14	13	12

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 5.

Zone 5 includes the following area:

Michigan, All that portion of Michigan west of and including the counties of Marquette and Menominee.

Wisconsin, All that portion of Wisconsin east of and including the counties of Vilas, Oneida, Lincoln, Marathon, Wood, Juneau, Sauk, Richland and Grant.

Iowa, The following counties of Iowa: Dubuque, Jackson, Clinton, Scott, Muscatine, Louisa, Des Moines, and Lee.

Illinois, All that portion of Illinois north and west of and including the counties of Vermillion, Champaign, Douglas, Coles, Shelby, Effingham, Fayette, Bond, Madison, St. Clair, and Monroe.

Missouri, The following counties of Missouri: Clark, Lewis, Marion, Ralls, Pike, Lincoln, St. Charles, St. Louis, and Jefferson.

Indiana, The following counties in Indiana: Lake, Newton, Denton, and Warren.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(k) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 6

[For Stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	67	62	53	45	41
2. T-bone.....	67	62	53	45	41
3. Club.....	67	62	53	45	41
4. Rib—10-inch cut.....	41	39	35	31	27
5. Rib—7-inch cut.....	45	42	38	33	29
6. Sirloin.....	49	46	40	35	31
7. Sirloin (boneless).....	61	57	49	43	39
8. Round (bone-in).....	52	48	42	36	32
9. Round (boneless).....	54	50	44	38	34
10. Round tip.....	54	50	44	38	34
11. Chuck shoulder.....	36	35	33	28	24
12. Flank.....	44	44	44	44	44
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	41	39	35	31	27
2. Rib standing (chine bone-in, 7-inch cut).....	45	42	38	33	29
3. Round tip.....	54	50	44	38	34
4. Rump (bone-in).....	34	32	28	24	20
5. Rump (boneless).....	54	50	44	38	34
6. Chuck or shoulder (bone-in).....	36	35	33	28	24
7. Chuck or shoulder (boneless).....	46	45	42	36	32
III. Stews and other cuts:					
1. Short ribs.....	24	24	24	24	20
2. Plate (bone-in).....	24	24	24	24	20
3. Plate (boneless).....	30	30	29	29	25
4. Brisket (bone-in).....	31	31	28	28	24
5. Brisket (boneless).....	41	41	36	36	32
6. Flank meat.....	31	31	31	31	27
7. Neck (bone-in).....	31	31	28	28	24
8. Neck (boneless).....	36	35	33	28	24
9. Heel of round (boneless).....	37	36	33	30	26
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	31	31	31	31	27
IV. Ground beef.....	31	31	31	31	31
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	37	35	31	27	23
2. Sirloin beef—whole.....	43	41	35	31	27
3. Short loin beef—whole.....	57	53	45	39	35
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	40	38	35	31	27
6. Regular chuck—whole.....	32	31	30	27	23
7. Short plate—whole.....	23	23	23	23	19
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	49	46	42	38	31
2. Rib chops.....	45	44	41	38	31
3. Shoulder chops.....	33	31	28	25	22
4. Round steak (cutlets).....	54	51	45	40	37
5. Sirloin steaks or chops.....	42	41	38	35	29
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	29	26
2. Rump and sirloin (boneless).....	56	52	47	41	37
3. Leg.....	38	36	32	29	26
4. Shoulder (bone-in).....	32	31	29	27	22
5. Shoulder (boneless).....	40	40	37	34	28
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	23	21	20	16
2. Breast (boneless).....	33	31	28	25	22
3. Flank meat.....	33	31	28	25	22
4. Neck (bone-in).....	23	23	21	20	16
5. Neck (boneless).....	33	31	28	25	22
6. Shank (bone-in).....	23	23	21	20	16
7. Shank and heel meat (boneless).....	33	31	28	25	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices on wholesale cuts:					
1. Hindquarter.....	38	36	32	28	26
2. Forequarter.....	31	30	28	26	21

(k) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 6—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	68	64	59	53	38	36	33
2. Rib chops.....	54	51	47	44	26	23	20
3. Leg or sirloin chops.....	54	51	47	44	26	23	20
4. Shoulder chops, blades or arm-chops.....	46	44	41	38	23	20	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	46	43	40	36	27	25	23
2. Sirloin roast (bone-in).....	54	51	47	44	26	23	20
3. Yoke, rattle or triangle (bone-in).....	31	30	29	28	16	14	13
4. Yoke, rattle or triangle (boneless).....	47	46	45	42	23	21	19
5. Chuck or shoulder, square cut (bone-in).....	40	40	40	38	21	19	17
6. Chuck or shoulder, cross cut (bone-in).....	32	32	31	30	17	15	14
XIII. Stews and other cuts:							
1. Breast and flank.....	23	22	20	19	12	10	09
2. Neck (bone-in).....	23	22	20	19	12	10	09
3. Neck (boneless).....	36	36	36	36	21	21	21
4. Shank (bone-in).....	23	22	20	19	12	10	09
5. Patties, (ground meat).....	36	36	36	36	21	21	21
XIV. Kidneys.....	31	31	31	31	17	17	17
XV. Retail prices of wholesale cuts:							
1. Leg.....	46	43	40	36	27	25	23
2. Loin.....	47	43	36	31	24	22	20
3. Hotel rack.....	53	49	42	36	26	24	21
4. Yoke.....	31	30	29	28	16	14	13

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 6.

Zone 6 includes the following area:

Michigan, the following counties of Michigan: Alger, Delta, Schoolcraft, Luce, Mackinac, Chippewa, and Berrien.

Indiana, all counties except Lake, Newton, Benton and Warren.

Illinois, all that portion of Illinois east and south of and including the counties of Edgar, Clark, Cumberland, Jasper, Clay, Marion, Clinton, Washington, and Randolph.

Missouri, the following counties of Missouri: Saint Genevieve, Perry, Bollinger, Cape Girardeau, Stoddard, Scott, New Madrid, Mississippi, Dunklin, and Pemiscot.

Kentucky, all that portion of Kentucky west and north of and including the counties of Carroll, Henry, Shelby, Anderson, Washington, Marion, Laclede, Hardin, Grayson, Ohio, Muhlenberg, and Todd.

Tennessee, the following counties of Tennessee: Lake, Obion, Weakley, Henry, Stewart, Dyer, Montgomery, Gibson, Crockett, Carroll, Benton, and Houston.

Arkansas, all counties.

Louisiana, all that portion of Louisiana west of the Mississippi River from the northeast point of East Carroll Parish to the northeast point of the Point Coupee Parish and west of and including the Parishes of Avoyelles, Saint Landry, Saint Martin, and Iberia.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

FEDERAL REGISTER, Wednesday, April 7, 1943

(1) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 6

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	64	59	51	43	39
2. T-bone.....	64	59	51	43	39
3. Club.....	64	59	51	43	39
4. Rib—10 inch cut.....	39	37	34	30	26
5. Rib—7 inch cut.....	43	40	37	32	28
6. Sirloin.....	47	44	38	33	29
7. Sirloin (boneless).....	58	55	46	41	37
8. Round (bone-in).....	49	46	40	35	31
9. Round (boneless).....	52	48	42	36	32
10. Round tip.....	52	48	42	36	32
11. Chuck shoulder.....	34	33	31	26	22
12. Flank.....	42	42	42	42	38
II. Roasts:					
1. Rib standing (chine bone-in, 10 inch cut).....	39	37	34	30	26
2. Rib standing (chine bone-in, 7 inch cut).....	43	40	37	32	28
3. Round tip.....	52	48	42	36	32
4. Rump (bone-in).....	32	30	27	23	19
5. Rump (boneless).....	52	48	42	36	32
6. Chuck or shoulder (bone-in).....	34	33	31	26	22
7. Chuck or shoulder (boneless).....	44	43	39	34	30
III. Stews and other cuts:					
1. Short ribs.....	23	23	22	22	18
2. Plate (bone-in).....	23	23	23	23	19
3. Plate (boneless).....	28	28	27	27	23
4. Brisket (bone-in).....	30	30	26	26	22
5. Brisket (boneless).....	39	39	34	34	30
6. Flank meat.....	30	30	30	30	26
7. Neck (bone-in).....	30	30	26	26	22
8. Neck (boneless).....	34	33	31	26	22
9. Heel of round (boneless).....	35	34	32	29	25
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	30	30	30	30	26
IV. Ground beef.....	30	30	30	30	30
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	33	30	26	22
2. Sirloin beef—whole.....	41	39	33	29	25
3. Short loin beef—whole.....	55	51	43	37	33
4. Flank beef—whole.....	19	19	19	19	15
5. Rib beef—whole.....	38	36	33	29	25
6. Regular chuck—whole.....	30	30	28	25	21
7. Short plate—whole.....	22	22	22	22	18
8. Brisket—whole.....	26	26	23	23	19
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	47	44	40	36	29
2. Rib chops.....	43	42	39	36	29
3. Shoulder chops.....	32	30	27	24	21
4. Round steak (cutlets).....	52	49	43	38	35
5. Sirloin steaks or chops.....	40	39	36	34	27
VII. Roasts:					
1. Rump and sirloin (bone-in).....	37	35	31	27	25
2. Rump and sirloin (boneless).....	53	50	44	39	36
3. Leg.....	37	35	31	27	25
4. Shoulder (bone-in).....	30	30	28	26	21
5. Shoulder (boneless).....	39	38	35	33	26
VIII. Stews and other cuts:					
1. Breast (bone-in).....	22	22	20	19	15
2. Breast (boneless).....	32	30	27	24	21
3. Flank meat.....	32	30	27	24	21
4. Neck (bone-in).....	22	22	20	19	15
5. Neck (boneless).....	32	30	27	24	21
6. Shank (bone-in).....	22	22	20	19	15
7. Shank and heel heat (boneless).....	32	30	27	24	21
8. Ground veal and patties.....	33	33	33	33	33
IX. Kidneys.....	32	32	32	32	32
X. Retail prices on wholesale cuts:					
1. Hindquarter.....	37	34	31	27	25
2. Forequarter.....	29	28	27	25	20

(D) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 6—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	65	61	56	50	36	34	31
2. Rib chops.....	51	49	45	41	25	22	19
3. Leg or sirloin chops.....	51	49	45	41	25	22	19
4. Shoulder chops, blades or arm-chops.....	44	42	39	36	21	19	17
XII. Roasts:							
1. Leg (whole, half or short cut).....	44	42	38	34	26	24	22
2. Sirloin roast (bone-in).....	51	49	45	41	25	22	19
3. Yoke, rattle or triangle (bone-in).....	29	29	28	27	15	13	12
4. Yoke, rattle or triangle (boneless).....	45	44	43	40	22	20	17
5. Chuck or shoulder, square cut (bone-in).....	39	38	38	37	20	18	16
6. Chuck or shoulder, cross cut (bone-in).....	31	30	30	28	16	14	13
XIII. Stews and other cuts:							
1. Breast and flank.....	22	21	19	18	11	10	09
2. Neck (bone-in).....	22	21	19	18	11	10	09
3. Neck (boneless).....	34	34	34	34	20	20	20
4. Shank (bone-in).....	22	21	19	18	11	10	09
5. Patties (ground meat).....	34	34	34	34	20	20	20
XIV. Kidneys.....	30	30	30	30	16	16	16
XV. Retail prices of wholesale cuts:							
1. Leg.....	44	41	38	34	26	24	22
2. Loin.....	45	42	35	31	23	21	19
3. Hotel rack.....	50	47	41	34	25	23	20
4. Yoke.....	29	29	28	26	15	13	12

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 6.

Zone 6 includes the following area:

Michigan, the following counties of Michigan: Alger, Delta, Schoolcraft, Luce, Mackinac, Chippewa, and Berrien.
 Indiana, all counties except Lake, Newton, Benton, and Warren.
 Illinois, all that portion of Illinois east and south of and including the counties of Edgar, Clark, Cumberland, Jasper, Clay, Marion, Clinton, Washington, and Randolph.
 Missouri, the following counties of Missouri: Saint Genevieve, Perry, Bollinger, Cape Girardeau, Stoddard, Scott, New Madrid, Mississippi, Dunklin, and Pemiscot.
 Kentucky, all that portion of Kentucky west and north of and including the counties of Carroll, Henry, Shelby, Anderson, Washington, Marion, Larnie, Hardin, Grayson, Ohio, Muhlenberg, and Todd.
 Tennessee, the following counties of Tennessee: Lake, Obion, Weakley, Henry, Stewart, Dyer, Montgomery, Gibson, Crockett, Carroll, Benton, and Houston.
 Arkansas, all counties.
 Louisiana, all that portion of Louisiana west of the Mississippi River from the northeast point of East Carroll Parish to the northeast point of the Point Coupee Parish and west of and including the parishes of Avoyelles, Saint Landry, Saint Martin, and Iberia.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with the customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(m) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 7

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
Steaks:					
1. Porterhouse	67	62	53	46	42
2. T-bone	67	62	53	46	42
3. Club	67	62	53	46	42
4. Rib—10-inch cut	41	39	36	31	27
5. Rib—7-inch cut	45	43	39	34	30
6. Sirloin	50	47	40	35	31
7. Sirloin (boneless)	62	58	49	44	40
8. Round (bone-in)	52	49	43	37	33
9. Round (boneless)	55	51	45	38	34
10. Round tip	55	51	45	38	34
11. Chuck shoulder	36	35	33	29	25
12. Flank	45	45	45	45	41
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut)	41	39	36	31	27
2. Rib standing (chine bone-in, 7-inch cut)	45	43	39	34	30
3. Round tip	55	51	45	38	34
4. Rump (bone-in)	34	32	28	24	20
5. Rump (boneless)	55	51	45	38	34
6. Chuck or shoulder (bone-in)	36	35	33	29	25
7. Chuck or shoulder (boneless)	47	45	42	37	33
III. Stews and other cuts:					
1. Short ribs	25	25	24	24	20
2. Plate (bone-in)	25	25	24	24	20
3. Plate (boneless)	30	30	29	29	25
4. Brisket (bone-in)	32	32	28	28	24
5. Brisket (boneless)	41	41	36	36	32
6. Flank meat	32	32	32	32	28
7. Neck (bone-in)	32	32	28	28	24
8. Neck (boneless)	36	35	33	29	25
9. Heel of round (boneless)	37	36	34	31	27
10. Shank (bone-in)	23	23	23	23	19
11. Shank (boneless)	32	32	32	32	28
IV. Ground beef	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole	38	35	32	28	24
2. Sirloin beef—whole	43	41	35	31	27
3. Short loin beef—whole	57	53	46	39	35
4. Flank beef—whole	20	20	20	20	16
5. Rib beef—whole	41	38	35	31	27
6. Regular chuck—whole	32	31	30	27	23
7. Short plate—whole	24	24	23	23	19
8. Brisket—whole	28	28	25	25	21
9. Shank—whole	20	20	20	20	16
Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops	60	46	43	38	32
2. Rib chops	46	44	42	38	31
3. Shoulder chops	34	32	28	25	23
4. Round steak (cutlets)	54	51	46	41	37
5. Sirloin steaks or chops	42	41	39	36	29
VII. Roasts:					
1. Rump and sirloin (bone-in)	39	37	33	29	27
2. Rump and sirloin (boneless)	56	53	47	42	38
3. Leg	39	37	33	29	27
4. Shoulder (bone-in)	32	32	30	27	22
5. Shoulder (boneless)	41	40	38	34	28
VIII. Stews and other cuts:					
1. Breast (bone-in)	24	23	22	20	16
2. Breast (boneless)	34	32	28	25	23
3. Flank meat	34	32	28	25	23
4. Neck (bone-in)	24	23	22	20	16
5. Neck (boneless)	34	32	28	25	23
6. Shank (bone-in)	24	23	22	20	16
7. Shank and heel meat (boneless)	34	32	28	25	23
8. Ground veal and patties	34	34	34	34	34
IX. Kidneys	34	34	34	34	34
X. Retail prices on wholesale cuts:					
1. Hindquarter	39	36	32	29	26
2. Forequarter	31	30	28	26	21

(m) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 7—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	68	65	59	53	39	36	34
2. Rib chops.....	64	51	48	44	27	24	21
3. Leg or sirloin chops.....	64	51	48	44	27	24	21
4. Shoulder chops, blades or arm chops.....	47	45	42	38	23	21	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	46	44	40	36	28	26	24
2. Sirloin roast (bone-in).....	54	51	48	44	27	24	21
3. Yoke, rattle or triangle (bone-in).....	31	31	30	28	16	15	13
4. Yoke, rattle or triangle (boneless).....	48	47	45	43	24	22	19
5. Chuck or shoulder, square cut (bone-in).....	41	41	40	39	21	19	18
6. Chuck or shoulder, cross cut (bone-in).....	33	32	32	30	17	16	14
XIII. Stews and other cuts:							
1. Breast and flank.....	23	22	21	19	12	11	10
2. Neck (bone-in).....	23	22	21	19	12	11	10
3. Neck (boneless).....	37	37	37	37	22	22	22
4. Shank (bone-in).....	23	22	21	19	12	11	10
5. Patties, (ground meat).....	37	37	37	37	22	22	22
XIV. Kidneys.....	32	32	32	32	18	18	18
XV. Retail prices of wholesale cuts:							
1. Leg.....	46	44	40	36	28	26	24
2. Loin.....	48	44	37	32	25	23	21
3. Hotel rack.....	63	49	43	36	27	24	21
4. Yoke.....	31	31	30	28	16	15	13

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 7.

Zone 7 includes the following area:

Michigan, the lower peninsula of Michigan except Berrien County, but including the islands of Michigan lying in Lake Michigan and Lake Huron.

Ohio, all counties.

New York, the following counties of New York:

Niagara, Erie, Chautauqua, and Cattaraugus.

Pennsylvania, all that portion of Pennsylvania west of and including the counties of Warren, Forest, Clarion, Armstrong, Westmoreland, and Fayette.

West Virginia, all that portion of West Virginia west of and including the counties of Hancock, Brooke, Ohio, Marshall, Wetzel, Doddridge, Gilmer, Calhoun, Roane, Kanawha, Boone, Logan, and Mingo.

Kentucky, all that portion of Kentucky east of and including the counties of Boone, Gallatin, Owen, Franklin, Woodford, Mercer, Boyle, Casey, Taylor, Green, Hart, Edmonson, Butler, and Logan.

Tennessee, all that portion of Tennessee west of and including the counties of Campbell, Scott, Fentress, Overton, Putnam, White, Warren, Grundy, and Marion; but excluding the counties of Lake, Obion, Weakley, Henry, Stewart, Montgomery, Dyer, Gibson, Crockett, Carroll, Benton, and Houston.

Alabama, all that portion of Alabama north and west of and including the counties of Jackson, Madison, Morgan, Cullman, Walker, Fayette, and Lamar.

Mississippi, all that portion of Mississippi north of and including the counties of Lowndes, Oktibeha, Choctaw, Attala, Madison, Yazoo, and Issaquena.

The above prices are subject to the conditions contained in Notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(n) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 7

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
I. Steaks:	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>
1. Porterhouse.....	64	60	51	44	40
2. T-bone.....	64	60	51	44	40
3. Club.....	64	60	51	44	40
4. Rib—10-inch cut.....	39	37	34	30	26
5. Rib—7-inch cut.....	44	41	37	32	28
6. Sirloin.....	48	45	38	34	30
7. Sirloin (boneless).....	59	55	47	41	37
8. Round (bone-in).....	50	46	41	35	31
9. Round (boneless).....	52	49	43	36	32
10. Round tip.....	52	49	43	36	32
11. Chuck shoulder.....	35	34	31	27	23
12. Flank.....	43	43	43	43	39
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	39	37	34	30	26
2. Rib standing (chine bone-in, 7-inch cut).....	44	41	37	32	28
3. Round tip.....	52	49	43	36	32
4. Rump (bone-in).....	33	31	27	23	19
5. Rump (boneless).....	52	49	43	36	32
6. Chuck or shoulder (bone-in).....	35	34	31	27	23
7. Chuck or shoulder (boneless).....	45	43	40	34	30
III. Stews and other cuts:					
1. Short ribs.....	23	23	23	23	19
2. Plate (bone-in).....	23	23	23	23	19
3. Plate (boneless).....	28	28	28	28	24
4. Brisket (bone-in).....	30	30	27	27	23
5. Brisket (boneless).....	39	39	34	34	30
6. Flank meat.....	31	31	31	31	27
7. Neck (bone-in).....	30	30	27	27	23
8. Neck (boneless).....	35	34	31	27	23
9. Heel of round (boneless).....	36	35	32	29	25
10. Shank (bone-in).....	22	22	22	22	18
11. Shank (boneless).....	31	31	31	31	27
IV. Ground beef.....	31	31	31	31	31
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	34	30	26	22
2. Sirloin beef—whole.....	42	39	33	30	26
3. Short loin beef—whole.....	55	51	44	37	33
4. Flank beef—whole.....	19	19	19	19	15
5. Rib beef—whole.....	39	37	33	30	26
6. Regular chuck—whole.....	31	30	28	25	21
7. Short plate—whole.....	23	23	22	22	18
8. Brisket—whole.....	26	26	24	24	20
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
VI. Steaks and chops:	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>
1. Loin chops.....	47	44	41	36	30
2. Rib chops.....	43	42	40	36	30
3. Shoulder chops.....	32	30	27	24	22
4. Round steak (cutlets).....	52	49	44	39	35
5. Sirloin steaks or chops.....	40	39	37	34	28
VII. Roasts:					
1. Rump and sirloin (bone-in).....	37	35	31	28	25
2. Rump and sirloin (boneless).....	54	51	45	40	36
3. Leg.....	37	35	31	28	25
4. Shoulder (bone-in).....	31	30	28	26	21
5. Shoulder (boneless).....	39	38	36	33	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	22	22	21	19	16
2. Breast (boneless).....	32	30	27	24	22
3. Flank meat.....	32	30	27	24	22
4. Neck (bone-in).....	22	22	21	19	16
5. Neck (boneless).....	32	30	27	24	22
6. Shank (bone-in).....	22	22	21	19	16
7. Shank and heel meat (boneless).....	32	30	27	24	22
8. Ground veal and patties.....	33	33	33	33	33
IX. Kidneys.....	32	32	32	32	32
X. Retail prices on wholesale cuts:					
1. Hindquarter.....	37	35	31	27	25
2. Forequarter.....	30	29	26	25	20

(n) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 7—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	65	62	57	51	37	34	32
2. Rib chops.....	52	49	46	42	25	23	20
3. Leg or sirloin chops.....	52	49	46	42	25	23	20
4. Shoulder chops, blades or arm-chops.....	45	42	40	36	22	20	17
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	42	39	35	26	25	23
2. Sirloin roast (bone-in).....	52	49	46	42	25	23	20
3. Yoke, rattle or triangle (bone-in).....	30	29	28	27	15	14	13
4. Yoke, rattle or triangle (boneless).....	45	44	43	41	22	20	18
5. Chuck or shoulder, square cut (bone-in).....	39	39	39	37	20	18	16
6. Chuck or shoulder, cross cut (bone-in).....	31	31	30	29	16	15	13
XIII. Stews and other cuts:							
1. Breast and flank.....	22	21	20	18	11	10	09
2. Neck (bone-in).....	22	21	20	18	11	10	09
3. Neck (boneless).....	35	35	35	35	21	21	21
4. Shank (bone-in).....	22	21	20	18	11	10	09
5. Patties (ground meat).....	35	35	35	35	21	21	21
XIV. Kidneys.....	31	31	31	31	17	17	17
XV. Retail prices of wholesale cuts:							
1. Leg.....	45	42	39	35	26	25	23
2. Loin.....	46	42	35	31	24	22	20
3. Hotel rack.....	51	47	41	35	26	23	20
4. Yoke.....	30	29	28	27	15	14	13

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 7.

Zone 7 includes the following area:

Michigan, the lower peninsula of Michigan except Berrien County, but including the islands of Michigan lying in Lake Michigan and Lake Huron. Ohio, all counties.

New York, the following counties of New York: Niagara, Erie, Chautauque, and Cattaraugus.

Pennsylvania, all that portion of Pennsylvania west of and including the counties of Warren, Forest, Clarion, Armstrong, Westmoreland, and Fayette.

West Virginia, all that portion of West Virginia west of and including the counties of Hancock, Brooke, Ohio, Marshall, Wetzel, Doddridge, Gilmer, Calhoun, Roane, Kanawha, Boone, Logan, and Mingo.

Kentucky, all that portion of Kentucky east of and including the counties of Boone, Gallatin, Owen, Franklin, Woodford, Mercer, Boyle, Casey, Taylor, Green, Hart, Edmonson, Butler, and Logan.

Tennessee, all that portion of Tennessee west of and including the counties of Campbell, Scott, Fentress, Overton, Putnam, White, Warren, Grundy, and Marion; but excluding the counties of Lake, Obion, Weakley, Henry, Stewart, Montgomery, Dyer, Gibson, Crockett, Carroll, Benton, and Houston.

Alabama, all that portion of Alabama north and west of and including the counties of Jackson, Madison, Morgan, Cullman, Walker, Fayette, and Lamar.

Mississippi, all that portion of Mississippi north of and including the counties of Lowndes, Oktibbeha, Choctaw, Attala, Madison, Yazoo, and Issaquena.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailers must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lambs. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(o) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 North

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	68	63	54	46	42
2. T-Bone.....	68	63	54	46	42
3. Club.....	68	63	54	46	42
4. Rib—10-inch cut.....	42	39	36	32	28
5. Rib—7-inch cut.....	46	43	39	34	30
6. Sirloin.....	50	47	41	36	32
7. Sirloin (boneless).....	62	58	50	44	40
8. Round (bone-in).....	53	49	43	37	33
9. Round (boneless).....	55	51	45	39	35
10. Round tip.....	55	51	45	39	35
11. Chuck shoulder.....	37	36	34	29	25
12. Flank.....	46	46	46	46	42
II. Roasts:					
1. Rib-standing (chine bone-in, 10 inch cut).....	42	39	36	32	28
2. Rib-standing (chine bone-in, 7 inch cut).....	46	43	39	34	30
3. Round tip.....	55	51	45	39	35
4. Rump (bone-in).....	35	32	29	25	21
5. Rump (boneless).....	55	51	45	39	35
6. Chuck or shoulder (bone-in).....	37	36	34	29	25
7. Chuck or shoulder (boneless).....	47	46	43	37	33
III. Stews and other cuts:					
1. Short ribs.....	25	25	24	24	20
2. Plate (bone-in).....	25	25	24	24	20
3. Plate (boneless).....	31	31	30	30	26
4. Brisket (bone-in).....	32	32	29	29	25
5. Brisket (boneless).....	42	42	37	37	33
6. Flank meat.....	32	32	32	32	28
7. Neck (bone-in).....	32	32	29	29	25
8. Neck (boneless).....	37	36	34	29	25
9. Heel of round (boneless).....	38	37	34	31	27
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	32	32	32	32	28
IV. Ground beef.....	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	38	36	32	28	24
2. Sirloin beef—whole.....	44	41	35	31	27
3. Short loin beef—whole.....	58	54	46	39	35
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	41	39	35	31	27
6. Regular chuck—whole.....	32	32	30	27	23
7. Short plate—whole.....	24	24	24	24	24
8. Brisket—whole.....	28	28	25	25	21
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	50	47	43	39	32
2. Rib chops.....	46	45	42	39	32
3. Shoulder chops.....	34	32	29	25	23
4. Round steak (cutlets).....	55	52	46	41	38
5. Sirloin steaks or chops.....	43	42	39	36	30
VII. Roasts:					
1. Rump and sirloin (bone-in).....	40	37	33	30	27
2. Rump and sirloin (boneless).....	57	54	48	42	38
3. Leg.....	40	37	33	30	27
4. Shoulder (bone-in).....	33	32	30	28	23
5. Shoulder (boneless).....	41	40	38	35	28
VIII. Stews and other cuts:					
1. Breast (bone-in).....	24	24	22	20	17
2. Breast (boneless).....	34	32	29	25	23
3. Flank meat.....	34	32	29	25	23
4. Neck (bone-in).....	24	24	22	20	17
5. Neck (boneless).....	34	32	29	25	23
6. Shank (bone-in).....	24	24	22	20	17
7. Shank and heel meat (boneless).....	34	32	29	25	23
8. Ground veal and patties.....	35	35	35	35	35
IX. Kidneys.....	34	34	34	34	34
X. Retail prices on wholesale cuts:					
1. Hindquarter.....	39	37	33	29	27
2. Forequarter.....	31	31	29	27	22

(c) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 North—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	69	65	60	54	40	37	34
2. Rib chops.....	55	52	49	45	27	24	22
3. Leg or sirloin chops.....	55	52	49	45	27	24	22
4. Shoulder chops, blades or arm-chops.....	48	45	42	39	24	22	19
XII. Roasts:							
1. Leg (whole, half or short cut).....	47	45	41	37	28	27	25
2. Sirloin roast (bone-in).....	55	52	49	45	27	24	22
3. Yoke, rattle or triangle (bone-in).....	32	31	31	29	17	16	14
4. Yoke, rattle or triangle (boneless).....	48	47	46	44	25	22	20
5. Chuck or shoulder, square cut (bone-in).....	42	41	41	40	22	20	18
6. Chuck or shoulder, cross cut (bone-in).....	34	33	32	31	18	16	15
XIII. Stews and other cuts:							
1. Breast and flank.....	24	23	22	20	13	12	11
2. Neck (bone-in).....	24	23	22	20	13	12	11
3. Neck (boneless).....	38	38	38	38	23	23	23
4. Shank (bone-in).....	24	23	22	20	13	12	11
5. Patties (ground meat).....	38	38	38	38	23	23	23
XIV. Kidneys.....	33	33	33	33	19	19	19
XV. Retail prices of wholesale cuts:							
1. Leg.....	47	45	41	37	28	26	25
2. Loin.....	49	45	37	32	26	24	21
3. Hotel rack.....	54	50	44	37	28	25	22
4. Yoke.....	32	31	30	29	17	16	14

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 8—North.

Zone 8—north includes the following area:

New York, all that portion of New York west of and including the counties of Oswego, Oneida, Madison, Chenango, and Broome; but excluding the counties of Niagara, Erie, Cattaraugus, and Chautauqua.

Pennsylvania, the following counties of Pennsylvania: McKean, Potter, Elk, Cameron, Clinton, Jefferson, Clearfield, Center, Indiana, Cambria, Blair, Huntingdon, Somerset, Bedford, and Fulton.

Maryland, the following counties of Maryland: Garrett and Allegany.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so

that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade, and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(p) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 North

[For stores in Classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	B or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	65	60	51	44	40
2. T-bone.....	65	60	51	44	40
3. Club.....	65	60	51	44	40
4. Rib—10 inch cut.....	40	38	34	30	26
5. Rib—7 inch cut.....	44	41	37	32	28
6. Sirloin.....	48	45	39	34	30
7. Sirloin (boneless).....	59	56	48	42	38
8. Round (bone-in).....	50	47	41	35	31
9. Round (boneless).....	53	49	43	37	33
10. Round tip.....	53	49	43	37	33
11. Chuck shoulder.....	35	34	31	27	23
12. Flank.....	44	44	44	44	40
II. Roasts:					
1. Rib standing (chine bone-in, 10 inch cut).....	40	38	34	30	26
2. Rib standing (chine bone-in, 7 inch cut).....	44	41	37	32	28
3. Round tip.....	53	49	43	37	33
4. Rump (bone-in).....	33	31	27	24	20
5. Rump (boneless).....	53	49	43	37	33
6. Chuck or shoulder (bone-in).....	35	34	31	27	23
7. Chuck or shoulder (boneless).....	45	44	40	35	31
III. Stews and other cuts:					
1. Short ribs.....	23	23	23	23	19
2. Plate (bone-in).....	24	24	23	23	19
3. Plate (boneless).....	29	29	28	28	24
4. Brisket (bone-in).....	31	31	27	27	23
5. Brisket (boneless).....	40	40	35	35	31
6. Flank meat.....	31	31	31	31	27
7. Neck (bone-in).....	31	31	27	27	23
8. Neck (boneless).....	35	34	31	27	23
9. Heel of round (boneless).....	36	35	33	30	26
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	31	31	31	31	27
IV. Ground beef.....	31	31	31	31	31
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	34	31	27	23
2. Sirloin beef—whole.....	42	39	34	30	26
3. Short loin beef—whole.....	55	51	44	38	34
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	39	37	34	30	26
6. Regular chuck—whole.....	31	30	29	26	22
7. Short plate—whole.....	23	23	23	23	19
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	45	41	37	30
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	32	31	27	24	22
4. Round steak (cutlets).....	53	50	44	39	36
5. Sirloin steaks or chops.....	41	40	37	34	28
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	28	26
2. Rump and sirloin (boneless).....	54	51	45	40	36
3. Leg.....	38	36	32	28	26
4. Shoulder (bone-in).....	31	30	29	26	22
5. Shoulder (boneless).....	39	38	36	33	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	22	21	19	16
2. Breast (boneless).....	32	31	27	24	22
3. Flank meat.....	32	31	27	24	22
4. Neck (bone-in).....	23	22	21	19	16
5. Neck (boneless).....	32	31	27	24	22
6. Shank (bone-in).....	23	22	21	19	16
7. Shank and heel meat (boneless).....	32	31	27	24	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices on wholesale cuts:					
1. Hindquarters.....	37	35	31	28	25
2. Forequarter.....	30	29	27	25	21

(p) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 North—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	62	57	51	38	35	33
2. Rib chops.....	52	50	47	43	26	23	20
3. Leg or sirloin chops.....	52	50	47	43	26	23	20
4. Shoulder chops, blades or arm-chops.....	46	43	40	37	23	20	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	43	39	35	27	25	24
2. Sirloin roast (bone-in).....	52	50	47	43	26	23	20
3. Yoke, rattle or triangle (bone-in).....	31	30	29	28	16	15	13
4. Yoke, rattle or triangle (boneless).....	46	45	44	42	23	21	19
5. Chuck or shoulder, square cut (bone-in).....	40	39	39	38	21	19	17
6. Chuck or shoulder, cross cut (bone-in).....	32	31	31	30	17	15	14
XIII. Stews and other cuts:							
1. Breast and flank.....	23	22	21	19	12	11	10
2. Neck (bone-in).....	23	22	21	19	12	11	10
3. Neck (boneless).....	36	36	36	36	22	22	22
4. Shank (bone-in).....	23	22	21	19	12	11	10
5. Patties (ground meat).....	36	36	36	36	22	22	22
XIV. Kidney.....	32	32	32	32	18	18	18
XV. Retail prices of wholesale cuts:							
1. Leg.....	45	43	39	35	27	25	24
2. Loin.....	47	43	36	32	25	22	20
3. Hotel rack.....	52	48	42	35	26	24	21
4. Yoke.....	31	30	29	28	16	15	13

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 8—north.

Zone 8—north includes the following area:

New York, all that portion of New York west of and including the counties of Oswego, Oneida, Madison, Chenango, and Broome; but excluding the counties of Niagara, Erie, Cattaraugus, and Chautauqua.

Pennsylvania, the following counties of Pennsylvania: McKean, Potter, Elk, Cameron, Clinton, Jefferson, Clearfield, Center, Indiana, Cambria, Blair, Huntingdon, Somerset, Bedford, and Fulton.

Maryland, the following counties of Maryland: Garrett and Allegany.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(q) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 South

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	68	63	54	46	42
2. T-bone.....	68	63	54	46	42
3. Club.....	68	63	54	46	42
4. Rib—10-inch cut.....	42	39	36	32	28
5. Rib—7-inch cut.....	46	43	39	34	30
6. Sirloin.....	50	47	41	36	32
7. Sirloin (boneless).....	62	58	50	44	40
8. Round (bone-in).....	53	49	43	37	33
9. Round (boneless).....	55	51	45	39	35
10. Round tip.....	55	51	45	39	35
11. Chuck shoulder.....	37	36	34	29	25
12. Flank.....	46	46	46	46	42
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	42	39	36	32	28
2. Rib standing (chine bone-in, 7-inch cut).....	46	43	39	34	30
3. Round tip.....	55	51	45	39	35
4. Rump (bone-in).....	35	32	29	25	21
5. Rump (boneless).....	55	51	45	39	35
6. Chuck or shoulder (bone-in).....	37	36	34	29	25
7. Chuck or shoulder (boneless).....	47	46	43	37	33
III. Stews and other cuts:					
1. Short ribs.....	25	25	24	24	20
2. Plate (bone-in).....	25	25	24	24	20
3. Plate (boneless).....	31	31	30	30	26
4. Brisket (bone-in).....	32	32	29	29	25
5. Brisket (boneless).....	42	42	37	37	33
6. Flank meat.....	32	32	32	32	28
7. Neck (bone-in).....	32	32	29	29	25
8. Neck (boneless).....	37	36	34	29	25
9. Heel of round (boneless).....	38	37	34	31	27
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	32	32	32	32	28
IV. Ground beef.....	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	38	36	32	28	24
2. Sirloin beef—whole.....	44	41	35	31	27
3. Short loin beef—whole.....	58	54	46	39	35
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	41	39	35	31	27
6. Regular chuck—whole.....	32	32	30	27	23
7. Short plate—whole.....	24	24	24	24	20
8. Brisket—whole.....	28	28	25	25	21
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	50	47	43	39	32
2. Rib chops.....	46	45	42	39	32
3. Shoulder chops.....	34	32	29	25	23
4. Round steak (cutlets).....	55	52	46	41	38
5. Sirloin steaks or chops.....	43	42	39	36	30
VII. Roasts:					
1. Rump and sirloin (bone-in).....	40	37	33	30	27
2. Rump and sirloin (boneless).....	57	54	48	42	38
3. Leg.....	40	37	33	30	27
4. Shoulder (bone-in).....	33	32	30	28	23
5. Shoulder (boneless).....	41	40	38	35	28
VIII. Stews and other cuts:					
1. Breast (bone-in).....	24	24	22	20	17
2. Breast (boneless).....	34	32	29	25	23
3. Flank meat.....	34	32	29	25	23
4. Neck (bone-in).....	24	24	22	20	17
5. Neck (boneless).....	34	32	29	25	23
6. Shank (bone-in).....	24	24	22	20	17
7. Shank and heel meat (boneless).....	34	32	29	25	23
8. Ground veal and patties.....	35	35	35	35	35
IX. Kidneys.....	34	34	34	34	34
X. Retail prices on wholesale cuts:					
1. Hindquarter.....	39	37	33	29	27
2. Forequarter.....	31	31	29	27	22

(q) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 South—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	69	65	59	53	39	36	34
2. Rib chops.....	54	52	48	44	27	24	21
3. Leg or sirloin chops.....	54	52	48	44	27	24	21
4. Shoulder chops, blades or arm-chops.....	47	45	42	38	23	21	19
XII. Roasts:							
1. Leg (whole, half or short cut).....	47	44	41	37	28	26	24
2. Sirloin roast (bone-in).....	54	52	48	44	27	24	21
3. Yoke, rattle or triangle (bone-in).....	32	31	26	29	17	15	14
4. Yoke, rattle or triangle (boneless).....	48	47	46	43	24	22	19
5. Chuck or shoulder, square cut (bone-in).....	41	41	41	39	21	20	18
6. Chuck or shoulder, cross cut (bone-in).....	33	33	32	31	17	16	14
XIII. Stews and other cuts:							
1. Breast and flank.....	24	23	21	20	12	11	10
2. Neck (bone-in).....	24	23	21	20	12	11	10
3. Neck (boneless).....	37	37	37	37	22	22	22
4. Shank (bone-in).....	24	23	21	20	12	11	10
5. Patties, (ground meat).....	37	37	37	37	22	22	22
XIV. Kidneys.....	32	32	32	32	18	18	18
XV. Retail price of wholesale cuts:							
1. Leg.....	47	44	41	37	28	26	24
2. Loin.....	48	44	37	32	25	23	21
3. Hotel rack.....	53	49	43	37	27	25	22
4. Yoke.....	32	31	30	29	17	15	14

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 8—South.

Zone 8—South includes the following area:

West Virginia, all that portion of West Virginia east of and including the counties of Monongalia, Marton, Harrison, Lewis, Braxton, Clay, Nicholas, Fayette, Raleigh, Wyoming, and McDowell; but excluding the counties of Berkeley and Jefferson.

Virginia, all that portion of Virginia west of and including the counties of Highland, Bath, Alleghany, Craig, Montgomery, Floyd, and Carroll.

Tennessee, all that portion of Tennessee east of and including the counties of Claiborne, Union, Anderson, Morgan, Cumberland, Bledsoe, Van Buren, Sequatchie, and Hamilton.

North Carolina, all that portion of North Carolina west and southwest of and including the counties of Alleghany, Wilkes, Alexander, Caldwell, Burke, and Cleveland.

South Carolina, all that portion of South Carolina west and northwest of and including the counties of Cherokee, Union, Newberry, Saluda, and Edgefield.

Georgia, all that portion of Georgia west and northwest of and including the counties of Columbia, McDuffie, Warren, Glascock, Washington, Johnson, Laurens, Dodge, Wilcox, Ben Hill, Irwin, Tift, Colquitt, and Thomas.

Alabama, all that portion of Alabama south of and including the counties of De Kalb, Marshall, Blount, Jefferson, Tuscaloosa, and Pickens.

Mississippi, all that portion of Mississippi south of and including the counties of Noxubee, Winston, Leake, Scott, Rankin, Hinds, and Warren.

Louisiana, all that portion of Louisiana east of and including the parishes of West Feliciana, Pointe Coupee, Iberville, Assumption, and Saint Mary.

Florida, all that portion of Florida west of and including the counties of Leon and Wakulla.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(r) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 South

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
I. Steaks:	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>
1. Porterhouse.....	65	60	51	44	40
2. T-bone.....	65	60	51	44	40
3. Club.....	65	60	51	44	40
4. Rib—10-inch cut.....	40	38	34	30	26
5. Rib—7-inch cut.....	44	41	37	32	28
6. Sirloin.....	48	45	39	34	30
7. Sirloin (boneless).....	59	56	48	42	38
8. Round (bone-in).....	50	47	41	35	31
9. Round (boneless).....	53	48	43	37	33
10. Round tip.....	53	49	43	37	33
11. Chuck shoulder.....	35	34	31	27	23
12. Flank.....	44	44	44	44	40
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	40	38	34	30	26
2. Rib standing (chine bone-in, 7-inch cut).....	44	41	37	32	28
3. Round tip.....	53	49	43	37	33
4. Rump (bone-in).....	33	31	27	24	20
5. Rump (boneless).....	53	49	43	37	33
6. Chuck or shoulder (bone-in).....	35	34	31	27	23
7. Chuck or shoulder (boneless).....	45	44	40	35	31
III. Stews and other cuts:					
1. Short ribs.....	23	23	23	23	19
2. Plate (bone-in).....	24	24	23	23	19
3. Plate (boneless).....	29	29	28	28	24
4. Brisket (bone-in).....	31	31	27	27	23
5. Brisket (boneless).....	40	40	35	35	31
6. Flank meat.....	31	31	31	31	27
7. Neck (bone-in).....	31	31	27	27	23
8. Neck (boneless).....	35	34	31	27	23
9. Heel of round (boneless).....	36	35	33	30	26
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	31	31	31	31	27
IV. Ground beef.....	31	31	31	31	31
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	36	34	31	27	23
2. Sirloin beef—whole.....	42	39	34	30	26
3. Short loin beef—whole.....	55	51	44	38	34
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	39	37	34	30	26
6. Regular chuck—whole.....	31	30	29	26	22
7. Short plate—whole.....	23	23	23	23	19
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	20	20	20	20	16

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
VI. Steaks and chops:	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>	<i>Cents per lb.</i>
1. Loin chops.....	48	45	41	37	30
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	32	31	27	24	22
4. Round steak (cutlets).....	53	50	44	39	36
5. Sirloin steaks or chops.....	41	40	37	34	28
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	28	26
2. Rump and sirloin (boneless).....	54	51	45	40	36
3. Leg.....	38	36	32	28	26
4. Shoulder (bone-in).....	31	30	29	26	22
5. Shoulder (boneless).....	39	38	36	33	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	22	21	19	16
2. Breast (boneless).....	32	31	27	24	22
3. Flank meat.....	32	31	27	24	22
4. Neck (bone-in).....	23	22	21	19	16
5. Neck (boneless).....	32	31	27	24	22
6. Shank (bone-in).....	23	22	21	19	16
7. Shank and heel meat (boneless).....	32	31	27	24	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices on wholesale cuts:					
1. Hindquarter.....	37	35	31	28	25
2. Forequarter.....	30	29	27	25	21

(r) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 8 South—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	62	57	51	37	35	32
2. Rib chops.....	52	49	46	42	25	23	20
3. Leg or sirloin chops.....	52	49	46	42	25	23	20
4. Shoulder chops, blades or arm-chops.....	45	43	40	37	22	20	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	42	39	35	27	25	23
2. Sirloin roast (bone-in).....	52	49	46	42	25	23	20
3. Yoke, rattle or triangle (bone-in).....	30	29	29	27	16	14	13
4. Yoke, rattle or triangle (boneless).....	46	45	43	41	23	21	18
5. Chuck or shoulder, square cut (bone-in).....	39	39	39	37	20	19	17
6. Chuck or shoulder, cross cut (bone-in).....	32	31	31	29	17	15	14
XIII. Stews and other cuts:							
1. Breast and flank.....	23	22	20	19	12	11	10
2. Neck (bone-in).....	23	22	20	19	12	11	10
3. Neck (boneless).....	35	35	35	35	21	21	21
4. Shank (bone-in).....	23	22	20	19	12	11	10
5. Patties (ground meat).....	35	35	35	35	21	21	21
XIV. Kidneys.....	31	31	31	31	17	17	17
XV. Retail prices of wholesale cuts:							
1. Leg.....	45	42	39	35	27	25	23
2. Loin.....	46	42	35	31	24	22	20
3. Hotel rack.....	51	47	41	35	26	23	21
4. Yoke.....	30	29	29	27	16	14	13

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 8—South.

Zone 8—South includes the following area:

West Virginia, all that portion of West Virginia east of and including the counties of Monongalia, Marion, Harrison, Lewis, Braxton, Clay, Nicholas, Fayette, Raleigh, Wyoming, and McDowell, but excluding the counties of Berkeley and Jefferson. Virginia, all that portion of Virginia west of and including the counties of Highland, Bath, Alleghany, Craig, Montgomery, Floyd, and Carroll. Tennessee, all that portion of Tennessee east of and including the counties of Claiborne, Union, Anderson, Morgan, Cumberland, Bledsoe, Van Buren, Sequatchie, and Hamilton. North Carolina, all that portion of North Carolina west and southwest of and including the counties of Alleghany, Wilkes, Alexander, Caldwell, Burke, and Cleveland. South Carolina, all that portion of South Carolina west and northwest of and including the counties of Cherokee, Union, Newberry, Saluda, and Edgefield. Georgia, all that portion of Georgia west and northwest of and including the counties of Columbia, McDuffie, Warren, Glascock, Washington, Johnson, Laurens, Dodge, Wilcox, Ben Hill, Irwin, Tift, Colquitt, and Thomas. Alabama, all that portion of Alabama south of and including the counties of De Kalb, Marshall, Blount, Jefferson, Tuscaloosa, and Pickens. Mississippi, all that portion of Mississippi south of and including the counties of Noxubee, Winston, Leake, Scott, Rankin, Hinds, and Warren. Louisiana, all that portion of Louisiana east of and including the parishes of West Feliciana, Point Coupee, Iberville, Assumption, and Saint Mary. Florida, all that portion of Florida west of and including the counties of Leon and Wakulla.

The above prices are subject to the conditions contained in Notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(A) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(B) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(C) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(s) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 North

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 855, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	68	63	54	46	42
2. T-bone.....	68	63	54	46	42
3. Club.....	68	63	54	46	42
4. Rib—10-inch cut.....	42	40	36	32	28
5. Rib—7-inch cut.....	40	43	39	34	30
6. Sirloin.....	51	48	41	35	32
7. Sirloin (boneless).....	63	59	50	44	40
8. Round (bone-in).....	53	50	44	38	34
9. Round (boneless).....	56	52	46	39	35
10. Round tip.....	56	52	46	39	35
11. Chuck shoulder.....	37	36	34	29	25
12. Flank.....	47	47	47	47	43
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	42	40	36	32	28
2. Rib standing (chine bone-in, 7-inch cut).....	46	43	39	34	30
3. Round tip.....	56	52	46	39	35
4. Rump (bone-in).....	35	33	29	25	21
5. Rump (boneless).....	56	52	46	39	35
6. Chuck or shoulder (bone-in).....	37	36	34	29	25
7. Chuck or shoulder (boneless).....	48	46	43	38	34
III. Stews and other cuts:					
1. Short ribs.....	25	25	25	25	21
2. Plate (bone-in).....	25	25	25	25	21
3. Plate (boneless).....	31	31	30	30	26
4. Brisket (bone-in).....	33	33	29	29	25
5. Brisket (boneless).....	42	42	38	38	34
6. Flank meat.....	33	33	33	33	29
7. Neck (bone-in).....	33	33	29	29	25
8. Neck (boneless).....	37	36	34	29	25
9. Heel of round (boneless).....	38	37	35	32	28
10. Shank (bone-in).....	24	24	24	24	20
11. Shank (boneless).....	33	33	33	33	29
IV. Ground beef.....	33	33	33	33	33
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	38	36	33	28	24
2. Sirloin beef—whole.....	44	42	36	32	28
3. Short loin beef—whole.....	58	54	46	40	36
4. Flank beef—whole.....	21	21	21	21	17
5. Rib beef—whole.....	41	39	36	32	28
6. Regular chuck—whole.....	33	32	31	28	24
7. Short plate—whole.....	24	24	24	24	20
8. Brisket—whole.....	28	28	26	26	22
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	51	47	44	39	36
2. Rib chops.....	46	45	43	39	32
3. Shoulder chops.....	35	33	29	26	24
4. Round steak (cutlets).....	56	52	47	42	38
5. Sirloin steaks or chops.....	43	42	40	37	30
VII. Roasts:					
1. Rump and sirloin (bone-in).....	40	38	34	30	28
2. Rump and sirloin (boneless).....	57	54	48	43	39
3. Leg.....	40	38	34	30	28
4. Shoulder (bone-in).....	33	32	31	28	23
5. Shoulder (boneless).....	42	41	38	35	29
VIII. Stews and other cuts:					
1. Breast (bone-in).....	24	24	23	21	17
2. Breast (boneless).....	35	33	29	26	24
3. Flank meat.....	35	33	29	26	24
4. Neck (bone-in).....	24	24	23	21	17
5. Neck (boneless).....	35	33	29	26	24
6. Shank (bone-in).....	24	24	23	21	17
7. Shank and heel meat (boneless).....	35	33	29	26	24
8. Ground veal and patties.....	35	35	35	35	35
IX. Kidneys.....	34	34	34	34	34
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	39	37	33	30	27
2. Forequarter.....	32	31	29	27	22

(s) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 North—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	70	66	61	55	40	38	35
2. Rib chops.....	56	53	50	46	28	25	23
3. Leg or sirloin chops.....	56	53	50	46	28	25	23
4. Shoulder chops, blades or arm-chops.....	48	46	43	40	25	22	20
XII. Roasts:							
1. Leg (whole, half or short cut).....	49	45	42	38	29	27	26
2. Sirloin roast (bone-in).....	56	53	50	46	28	25	23
3. Yoke, rattle or triangle (bone-in).....	33	32	31	30	18	16	15
4. Yoke, rattle or triangle (boneless).....	49	48	47	45	23	21	21
5. Chuck or shoulder, square cut (bone-in).....	43	42	42	41	23	21	19
6. Chuck or shoulder, cross cut (bone-in).....	34	34	33	32	19	17	16
XIII. Stews and other cuts:							
1. Breast and flank.....	25	24	22	21	14	12	11
2. Neck (bone-in).....	25	24	22	21	14	12	11
3. Neck (boneless).....	38	38	38	38	23	23	23
4. Shank (bone-in).....	25	24	22	21	14	12	11
5. Patties (ground meat).....	38	38	38	38	23	23	23
XIV. Kidneys.....	33	33	33	33	19	19	19
XV. Retail prices of wholesale cuts:							
1. Leg.....	48	45	42	38	29	27	26
2. Loin.....	50	46	38	33	27	24	22
3. Hotel rack.....	55	51	44	38	28	26	23
4. Yoke.....	33	32	31	30	18	16	15

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 9—North.

Zone 9—North includes the following area:

New York, all that portion of New York east of and including the counties of St. Lawrence, Jefferson, Lewis and Herkimer, and east and southeast of and including the counties of Otsego, Delaware, Sullivan, Orange, Rockland, Westchester, New York, Bronx, Kings, and Richmond.
 Pennsylvania, all that portion of Pennsylvania east of and including the counties of Tioga, Lycoming, Union, Mifflin, Juniata, Perry, and Franklin.
 Maryland, all that portion of Maryland east and southeast of and including the counties of Washington, Frederick, Montgomery, Prince Georges, Charles, and Saint Marys.
 The District of Columbia.
 Maine, all counties.
 New Hampshire, all counties.
 Vermont, all counties.
 Massachusetts, all counties.
 Connecticut, all counties.
 Rhode Island, all counties.
 New Jersey, all counties.
 Delaware, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3. Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(t) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 North

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	65	61	52	44	40
2. T-bone.....	65	61	52	44	40
3. Club.....	65	61	52	44	40
4. Rib—10-inch cut.....	40	38	35	31	27
5. Rib—7-inch cut.....	44	42	38	33	29
6. Sirloin.....	48	46	39	34	30
7. Sirloin (boneless).....	60	56	48	42	38
8. Round (bone-in).....	51	47	42	36	32
9. Round (boneless).....	53	49	44	37	33
10. Round tip.....	53	49	44	37	33
11. Chuck shoulder.....	36	34	32	27	23
12. Flank.....	44	44	44	44	40
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	40	38	35	31	27
2. Rib standing (chine bone-in, 7-inch cut).....	44	42	38	33	29
3. Round tip.....	53	49	44	37	33
4. Rump (bone-in).....	34	31	28	24	20
5. Rump (boneless).....	53	49	44	37	33
6. Chuck or shoulder (bone-in).....	36	34	32	27	23
7. Chuck or shoulder (boneless).....	46	44	41	35	31
III. Stews and other cuts:					
1. Short ribs.....	24	24	24	24	20
2. Plate (bone-in).....	24	24	24	24	20
3. Plate (boneless).....	29	29	29	29	25
4. Brisket (bone-in).....	31	31	28	28	24
5. Brisket (boneless).....	40	40	36	36	32
6. Flank meat.....	32	32	32	32	28
7. Neck (bone-in).....	31	31	28	28	24
8. Neck (boneless).....	36	34	32	27	23
9. Heel of round (boneless).....	36	36	33	30	26
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	32	32	32	32	28
IV. Ground beef.....	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	37	35	31	27	23
2. Sirloin beef—whole.....	42	40	34	30	26
3. Short loin beef—whole.....	56	52	44	38	34
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	39	37	34	30	26
6. Regular chuck—whole.....	31	31	29	26	22
7. Short plate—whole.....	23	23	23	23	19
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	45	42	37	31
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	33	31	28	25	22
4. Round steak (cutlets).....	53	50	45	40	36
5. Sirloin steaks or chops.....	41	40	38	35	29
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	29	26
2. Rump and sirloin (boneless).....	55	52	46	41	37
3. Leg.....	38	36	32	29	26
4. Shoulder (bone-in).....	32	31	29	27	22
5. Shoulder (boneless).....	40	39	36	34	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	23	21	20	16
2. Breast (boneless).....	33	31	28	25	22
3. Flank meat.....	33	31	28	25	22
4. Neck (bone-in).....	23	23	21	20	16
5. Neck (boneless).....	33	31	28	25	22
6. Shank (bone-in).....	23	23	21	20	16
7. Shank and heel meat (boneless).....	33	31	28	25	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	36	32	28	26
2. Forequarter.....	30	30	28	26	21

(t) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 North—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	67	63	58	52	39	36	34
2. Rib chops.....	63	61	47	44	27	24	21
3. Leg or sirloin chops.....	63	61	47	44	27	24	21
4. Shoulder chops, blades or arm-chops....	46	44	41	38	24	21	19
XII. Roasts:							
1. Leg (whole, half or short cut).....	46	44	40	36	28	26	24
2. Sirloin roast (bone-in).....	53	51	47	44	27	24	21
3. Yoke, rattle or triangle (bone-in).....	31	31	30	29	17	16	14
4. Yoke, rattle or triangle (boneless).....	47	46	45	43	24	22	20
5. Chuck or shoulder, square cut (bone-in)...	41	40	40	39	22	20	18
6. Chuck or shoulder, cross cut (bone-in)...	33	32	32	30	18	16	15
XIII. Stews and other cuts:							
1. Breast and flank.....	24	23	22	20	13	12	11
2. Neck (bone-in).....	24	23	22	20	13	12	11
3. Neck (boneless).....	36	36	36	36	22	22	22
4. Shank (bone-in).....	24	23	22	20	13	12	11
5. Patties (ground meat).....	36	36	36	36	22	22	22
XIV. Kidneys.....	32	32	32	32	18	18	18
XV. Retail prices of wholesale cuts:							
1. Leg.....	46	44	40	36	28	26	24
2. Loin.....	48	44	37	33	25	23	21
3. Hotel rack.....	52	49	43	36	27	25	22
4. Yoke.....	31	31	30	29	17	15	14

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 9—North.

Zone 9—North includes the following area:

New York, all that portion of New York east of and including the counties of St. Lawrence, Jefferson, Lewis and Herkimer, and east and southeast of and including the counties of Otsego, Delaware, Sullivan, Orange, Rockland, Westchester, New York, Bronx, Kings, and Richmond.

Pennsylvania, all that portion of Pennsylvania east of and including the counties of Tioga, Lycoming, Union, Mifflin, Juniata, Perry, and Franklin.

Maryland, all that portion of Maryland east and southeast of and including the counties of Washington, Frederick, Montgomery, Prince Georges, Charles, and Saint Marys.

The District of Columbia.

Maine, all counties.

New Hampshire, all counties.

Vermont, all counties.

Massachusetts, all counties.

Connecticut, all counties.

Rhode Island, all counties.

New Jersey, all counties.

Delaware, all counties.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail

regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cuts of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(u) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 South

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	68	63	54	46	42
2. T-bone.....	68	63	54	46	42
3. Club.....	68	63	54	46	42
4. Rib—10-inch cut.....	42	40	36	32	28
5. Rib—7-inch cut.....	46	43	39	34	30
6. Sirloin.....	51	48	41	36	32
7. Sirloin (boneless).....	63	59	50	44	40
8. Round (bone-in).....	53	50	44	38	34
9. Round (boneless).....	56	52	46	39	35
10. Round tip.....	56	52	46	39	35
11. Chuck shoulder.....	37	36	34	29	25
12. Flank.....	47	47	47	47	43
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	42	40	36	32	28
2. Rib standing (chine bone-in, 7-inch cut).....	46	43	39	34	30
3. Round tip.....	56	52	46	39	35
4. Rump (bone-in).....	35	33	29	25	21
5. Rump (boneless).....	56	52	46	39	35
6. Chuck or shoulder (bone-in).....	37	36	34	29	25
7. Chuck or shoulder (boneless).....	48	46	43	38	34
III. Stews and other cuts:					
1. Short ribs.....	25	25	25	25	21
2. Plate (bone-in).....	25	25	25	25	21
3. Plate (boneless).....	31	31	30	30	26
4. Brisket (bone-in).....	33	33	29	29	25
5. Brisket (boneless).....	42	42	38	38	34
6. Flank meat.....	33	33	33	33	29
7. Neck (bone-in).....	33	33	29	29	25
8. Neck (boneless).....	37	36	34	29	25
9. Heel of round (boneless).....	38	37	35	32	28
10. Shank (bone-in).....	24	24	24	24	20
11. Shank (boneless).....	33	33	33	33	29
IV. Ground beef.....	33	33	33	33	33
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	38	36	33	28	24
2. Sirloin beef—whole.....	44	42	36	32	28
3. Short loin beef—whole.....	58	54	46	40	36
4. Flank beef—whole.....	21	21	21	21	17
5. Rib beef—whole.....	41	39	36	32	28
6. Regular chuck—whole.....	33	32	31	28	24
7. Short plate—whole.....	24	24	24	24	20
8. Brisket—whole.....	28	28	26	26	22
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	51	47	44	39	36
2. Rib chops.....	46	45	43	39	32
3. Shoulder chops.....	35	33	29	26	24
4. Round steak (cutlets).....	56	52	47	42	38
5. Sirloin steaks or chops.....	43	42	40	37	30
VII. Roasts:					
1. Rump and sirloin (bone-in).....	40	38	34	30	28
2. Rump and sirloin (boneless).....	57	54	48	43	39
3. Leg.....	40	38	34	30	28
4. Shoulder (bone-in).....	33	32	31	28	23
5. Shoulder (boneless).....	42	41	38	35	29
VIII. Stews and other cuts:					
1. Breast (bone-in).....	24	24	23	21	17
2. Breast (boneless).....	35	33	29	26	24
3. Flank meat.....	35	33	29	26	24
4. Neck (bone-in).....	24	24	23	21	17
5. Neck (boneless).....	35	33	29	26	24
6. Shank (bone-in).....	24	24	23	21	17
7. Shank and heel meat (boneless).....	35	33	29	26	24
8. Ground veal and patties.....	35	35	35	35	35
IX. Kidneys.....	34	34	34	34	34
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	39	37	33	30	27
2. Forequarter.....	32	31	29	27	22

(u) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 South—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	69	65	60	54	40	37	34
2. Rib chops.....	55	52	49	45	27	24	22
3. Leg or sirloin chops.....	55	52	49	45	27	24	22
4. Shoulder chops, blades or arm-chops.....	48	45	42	39	24	22	19
XII. Roasts:							
1. Leg (whole, half or short cut).....	47	45	41	37	28	27	25
2. Sirloin roast (bone-in).....	55	52	49	45	27	24	22
3. Yoke, rattle or triangle (bone-in).....	32	31	31	29	17	16	14
4. Yoke, rattle or triangle (boneless).....	48	47	46	44	25	22	20
5. Chuck or shoulder, square cut (bone-in).....	42	41	41	40	22	20	18
6. Chuck or shoulder, cross cut (bone-in).....	34	33	32	31	18	16	15
XIII. Stews and other cuts:							
1. Breast and flank.....	24	23	22	20	13	12	11
2. Neck (bone-in).....	24	23	22	20	13	12	11
3. Neck (boneless).....	38	38	38	38	23	23	23
4. Shank (bone-in).....	24	23	22	20	13	12	11
5. Patties (ground meat).....	38	38	38	38	23	23	23
XIV. Kidneys.....	33	33	33	33	19	19	19
XV. Retail prices of wholesale cuts:							
1. Leg.....	47	45	41	37	28	20	25
2. Loin.....	49	45	37	32	26	24	21
3. Hotel rack.....	54	50	44	37	28	25	22
4. Yoke.....	32	31	30	29	17	16	14

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in Zone 9—South.

Zone 9—south includes the following area:

West Virginia, the following counties: Berkeley and Jefferson.

Virginia, all that portion of Virginia east of and including the counties of Frederick, Shenandoah, Rockingham, Augusta, Rockbridge, Botetourt, Roanoke, Franklin, and Patrick.

North Carolina, all that portion of North Carolina east and southeast of and including the counties of Surry, Yadkin, Iredell, Catawba, Lincoln, and Gaston.

South Carolina, all that portion of South Carolina east of and including the counties of York, Chester, Fairfield, Richland, Lexington, Aiken, Barnwell, Allendale, Hampton, Jasper, and Beaufort.

Georgia, all that portion of Georgia east of and including the counties of Richmond, Jefferson, Emanuel, Treutlen, Wheeler, Talfer, Coffee, Berrien, Cook, and Brooks.

Florida, the following counties of Florida: Jefferson, Madison, Taylor, Hamilton, Suwannee, Lafayette, Dixie, Columbia, Gilchrist, Levy, Baker, Nassau, Duval, Union, Bradford, Clay, St. Johns, Alachua, Putnam, Flagler, Marion, Volusia, Lake, Sumter, Citrus, Hernando, and Pasco.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined

in Section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(v) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 South

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	65	61	52	44	40
2. T-bone.....	65	61	52	44	40
3. Club.....	65	61	52	44	40
4. Rib—10 inch cut.....	40	38	35	31	27
5. Rib—7 inch cut.....	44	42	38	33	29
6. Sirloin.....	48	46	39	34	30
7. Sirloin (boneless).....	60	56	48	42	38
8. Round (bone-in).....	51	47	42	36	32
9. Round (boneless).....	53	49	44	37	33
10. Round tip.....	53	49	44	37	33
11. Chuck shoulder.....	36	34	32	27	23
12. Flank.....	44	44	44	44	40
II. Roasts:					
1. Rib standing (chine bone-in, 10 inch cut).....	40	38	35	31	27
2. Rib standing (chine bone-in, 7 inch cut).....	44	42	38	33	29
3. Round tip.....	53	49	44	37	33
4. Rump (bone-in).....	34	31	28	24	20
5. Rump (boneless).....	53	49	44	37	33
6. Chuck or shoulder (bone-in).....	36	34	32	27	23
7. Chuck or shoulder (boneless).....	46	44	41	35	31
III. Stews and other cuts:					
1. Short ribs.....	24	24	24	24	20
2. Plate (bone-in).....	24	24	24	24	20
3. Plate (boneless).....	29	29	29	29	25
4. Brisket (bone-in).....	31	31	28	28	24
5. Brisket (boneless).....	40	40	36	36	32
6. Flank meat.....	32	32	32	32	28
7. Neck (bone-in).....	31	31	28	28	24
8. Neck (boneless).....	36	34	32	30	26
9. Heel of round (boneless).....	36	36	33	30	26
10. Shank (bone-in).....	23	23	23	23	19
11. Shank (boneless).....	32	32	32	32	28
IV. Ground beef.....	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	37	35	31	27	23
2. Sirloin beef—whole.....	42	40	34	30	26
3. Short loin beef—whole.....	56	52	44	38	34
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	39	37	34	30	16
6. Regular chuck—whole.....	31	31	29	26	22
7. Short plate—whole.....	23	23	23	23	19
8. Brisket—whole.....	27	27	24	24	20
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	45	42	37	31
2. Rib chops.....	44	43	40	37	30
3. Shoulder chops.....	33	31	28	25	22
4. Round steak (outlets).....	53	50	45	40	36
5. Sirloin steaks or chops.....	41	40	38	35	29
VII. Roasts:					
1. Rump and sirloin (bone-in).....	38	36	32	29	26
2. Rump and sirloin (boneless).....	55	52	46	41	37
3. Leg.....	38	36	32	29	26
4. Shoulder (bone-in).....	32	31	29	27	22
5. Shoulder (boneless).....	40	39	36	34	27
VIII. Stews and other cuts:					
1. Breast (bone-in).....	23	23	21	20	16
2. Breast (boneless).....	33	31	28	25	22
3. Flank meat.....	33	31	28	25	22
4. Neck (bone-in).....	23	23	21	20	16
5. Neck (boneless).....	33	31	28	25	22
6. Shank (bone-in).....	23	23	21	20	16
7. Shank and heel meat (boneless).....	33	31	28	25	22
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	33	33	33	33	33
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	36	32	28	26
2. Forequarter.....	30	30	28	26	21

(v) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 9 South—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steaks and chops:							
1. Loin chops.....	66	62	57	51	38	35	33
2. Rib chops.....	52	50	47	43	26	23	20
3. Leg or sirloin chops.....	52	50	47	43	26	23	20
4. Shoulder chops, blades or arm-chops.....	46	43	40	37	23	20	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	45	43	39	35	27	25	24
2. Sirloin roast (bone-in).....	52	50	47	43	26	23	20
3. Yoke, rattle or triangle (bone-in).....	31	30	29	28	16	15	13
4. Yoke, rattle or triangle (boneless).....	46	45	44	42	23	21	19
5. Chuck or shoulder, square cut (bone-in).....	40	39	39	38	21	19	17
6. Chuck or shoulder, cross cut (bone-in).....	32	31	31	30	17	15	14
XIII. Stews and other cuts:							
1. Breast and flank.....	23	22	21	19	12	11	10
2. Neck (bone-in).....	23	22	21	19	12	11	10
3. Neck (boneless).....	36	36	36	36	22	22	22
4. Shank (bone-in).....	23	22	21	19	12	11	10
5. Patties (ground meat).....	36	36	36	36	22	22	22
XIV. Kidneys.....	32	32	32	32	18	18	18
XV. Retail prices of wholesale cuts:							
1. Leg.....	45	43	39	35	27	25	24
2. Loin.....	47	43	36	32	25	22	20
3. Hotel rack.....	52	48	42	35	26	24	21
4. Yoke.....	31	30	29	28	16	15	13

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in Zone 9—South.

Zone 9—South includes the following area:

West Virginia, the following counties: Berkeley and Jefferson.

Virginia, all that portion of Virginia east of and including the counties of Frederick, Shenandoah, Rockingham, Augusta, Rockbridge, Botetourt, Roanoke, Franklin, and Patrick.

North Carolina, all that portion of North Carolina east and southeast of and including the counties of Surry, Yadkin, Iredell, Catawba, Lincoln, and Gaston.

South Carolina, all that portion of South Carolina east of and including the counties of York, Chester, Fairfield, Richland, Lexington, Aiken, Barnwell, Allendale, Hampton, Jasper, and Beaufort.

Georgia, all that portion of Georgia east of and including the counties of Richmond, Jefferson, Emanuel, Treutlen, Wheeler, Telfair, Coffee, Berrien, Cook, and Brooks.

Florida, the following counties of Florida: Jefferson, Madison, Taylor, Hamilton, Suwannee, Lafayette, Dixie, Columbia, Gilchrist, Levy, Baker, Nassau, Duval, Union, Bradford, Clay, St. Johns, Alachua, Putnam, Flagler, Marion, Volusia, Lake, Sumter, Citrus, Hernando, and Pasco.

The above prices are subject to the conditions contained in Notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in Section 21 of the beef, veal, lamb and mutton retail

regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

FEDERAL REGISTER, Wednesday, April 7, 1943

(w) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 10

[For stores in classes 1 and 2 as provided in Maximum Price Regulation No. 355 effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cutters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	68	64	55	47	43
2. T-Bone.....	68	64	55	47	43
3. Club.....	68	64	55	47	43
4. Rib—10-inch cut.....	42	40	37	33	29
5. Rib—7-inch cut.....	46	44	40	35	31
6. Sirloin.....	51	48	41	37	34
7. Sirloin (boneless).....	63	59	51	45	41
8. Round (bone-in).....	53	50	44	38	34
9. Round (boneless).....	56	52	46	40	36
10. Round tip.....	56	52	46	40	36
11. Chuck shoulder.....	38	37	34	30	26
12. Flank.....	47	47	47	47	43
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	42	40	37	33	29
2. Rib standing (chine bone-in, 7-inch cut).....	46	44	40	35	31
3. Round tip.....	56	52	46	40	36
4. Rump (bone-in).....	36	33	30	26	22
5. Rump (boneless).....	56	52	46	40	36
6. Chuck or shoulder (bone-in).....	38	37	34	30	26
7. Chuck or shoulder (boneless).....	48	47	44	38	34
III. Stews and other cuts:					
1. Short ribs.....	26	26	25	25	21
2. Plate (bone-in).....	26	26	25	25	21
3. Plate (boneless).....	32	32	31	31	27
4. Brisket (bone-in).....	33	33	30	30	26
5. Brisket (boneless).....	43	43	38	38	34
6. Flank meat.....	33	33	33	33	29
7. Neck (bone-in).....	33	33	30	30	26
8. Neck (boneless).....	38	37	34	30	26
9. Heel of round (boneless).....	39	38	35	32	28
10. Shank (bone-in).....	24	24	24	24	20
11. Shank (boneless).....	33	33	33	33	29
IV. Ground beef.....	33	33	33	33	33
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	39	37	33	29	25
2. Sirloin beef—whole.....	45	42	36	32	28
3. Short loin beef—whole.....	58	54	47	40	36
4. Flank beef—whole.....	21	21	21	21	17
5. Rib beef—whole.....	42	39	36	32	28
6. Regular chuck—whole.....	33	33	31	28	24
7. Short plate—whole.....	26	25	24	24	20
8. Brisket—whole.....	29	29	26	26	22
9. Shank—whole.....	22	22	22	22	18

Veal	Grades				
	AA or choice	A or good	B or commercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	51	48	44	40	33
2. Rib chops.....	47	46	43	40	33
3. Shoulder chops.....	35	33	30	26	24
4. Round steak (cutlets).....	56	53	47	42	39
5. Sirloin steaks or chops.....	44	43	40	37	31
VII. Roasts:					
1. Rump and sirloin (bone-in).....	40	38	34	31	28
2. Rump and sirloin (boneless).....	58	54	49	43	39
3. Leg.....	40	38	34	31	28
4. Shoulder (bone-in).....	34	33	31	29	24
5. Shoulder (boneless).....	42	41	39	36	29
VIII. Stews and other cuts:					
1. Breast (bone-in).....	25	24	23	21	18
2. Breast (boneless).....	35	33	30	26	24
3. Flank meat.....	35	33	30	26	24
4. Neck (bone-in).....	25	24	23	21	18
5. Neck (boneless).....	35	33	30	26	24
6. Shank (bone-in).....	25	24	23	21	18
7. Shank and heel meat (boneless).....	35	33	30	26	24
8. Ground veal and patties.....	36	36	36	36	36
IX. Kidneys.....	35	35	35	35	35
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	40	38	34	30	27
2. Forequarter.....	32	31	30	27	23

(w) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 10—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steak and chops:							
1. Loin chops.....	69	66	60	54	40	37	35
2. Rib chops.....	55	52	49	45	28	25	22
3. Leg or sirloin chops.....	55	52	49	45	28	25	22
4. Shoulder chops, blades or arm-chops.....	48	46	43	39	24	22	20
XII. Roasts:							
1. Leg (whole, half or short cut).....	48	45	41	37	29	27	25
2. Sirloin roast (bone-in).....	55	52	49	45	28	25	22
3. Yoke, rattle or triangle (bone-in).....	32	32	31	29	17	16	15
4. Yoke, rattle or triangle (boneless).....	49	48	46	44	25	23	20
5. Chuck or shoulder, square cut (bone-in).....	42	42	42	40	22	21	19
6. Chuck or shoulder, cross cut (bone-in).....	34	33	33	31	18	17	15
XIII. Stews and other cuts:							
1. Breast and flank.....	25	23	22	20	13	12	11
2. Neck (bone-in).....	25	23	22	20	13	12	11
3. Neck (boneless).....	38	38	38	38	23	23	23
4. Shank (bone-in).....	25	23	22	20	13	12	11
5. Patties (ground meat).....	38	38	38	38	23	23	23
XIV. Kidneys.....	33	33	33	33	19	19	19
XV. Retail prices of wholesale cuts:							
1. Leg.....	48	45	41	37	29	27	25
2. Loin.....	49	45	38	33	26	24	22
3. Hotel rack.....	54	50	44	37	28	25	22
4. Yoke.....	32	32	31	29	17	16	14

These ceiling prices apply in all class 1 and class 2 stores selling these meats at retail located in zone 10. Zone 10 includes the following area:

Florida, all that portion of Florida south of and including the counties of Brevard, Seminole, Orange, Osceola, Polk, Hillsborough, and Pinellas.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal, or ground lamb, or meat which has been bought by a customer and

ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

(x) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 10

[For stores in classes 3 and 4 as provided in Maximum Price Regulation No. 355, effective April 15, 1943]

Beef	Grades				
	AA or choice	A or good	B or com- mercial	C or utility	D or cut- ters and canners
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
I. Steaks:					
1. Porterhouse.....	66	61	52	45	41
2. T-bone.....	66	61	52	45	41
3. Club.....	66	61	52	45	41
4. Rib—10-inch cut.....	40	38	35	31	27
5. Rib—7-inch cut.....	45	42	38	33	29
6. Sirloin.....	49	46	39	35	31
7. Sirloin (boneless).....	60	57	48	43	39
8. Round (bone-in).....	51	48	42	36	32
9. Round (boneless).....	54	50	44	38	34
10. Round tip.....	54	50	44	38	34
11. Chuck shoulder.....	35	35	32	28	24
12. Flank.....	45	45	45	45	41
II. Roasts:					
1. Rib standing (chine bone-in, 10-inch cut).....	40	38	35	31	27
2. Rib standing (chine bone-in, 7-inch cut).....	45	42	38	33	29
3. Round tip.....	54	50	44	38	34
4. Rump (bone-in).....	34	32	28	24	20
5. Rump (boneless).....	54	50	44	38	34
6. Chuck or shoulder (bone-in).....	36	35	32	28	24
7. Chuck or shoulder (boneless).....	46	45	41	36	32
III. Stews and other cuts:					
1. Short ribs.....	24	24	24	24	20
2. Plate (bone-in).....	24	24	24	24	20
3. Plate (boneless).....	30	30	29	29	25
4. Brisket (bone-in).....	32	32	28	28	24
5. Brisket (boneless).....	41	41	36	36	32
6. Flank meat.....	32	32	32	32	28
7. Neck (bone-in).....	32	32	28	28	24
8. Neck (boneless).....	36	35	32	28	24
9. Heel of round (boneless).....	37	36	34	31	27
10. Shank (bone-in).....	24	24	24	24	20
11. Shank (boneless).....	32	32	32	32	28
IV. Ground beef.....	32	32	32	32	32
V. Retail prices of wholesale cuts:					
1. Round beef—whole.....	37	35	31	27	23
2. Sirloin beef—whole.....	43	40	35	31	27
3. Short loin beef—whole.....	56	52	45	38	34
4. Flank beef—whole.....	20	20	20	20	16
5. Rib beef—whole.....	40	38	35	31	27
6. Regular chuck—whole.....	32	31	29	26	22
7. Short plate—whole.....	24	24	23	23	19
8. Brisket—whole.....	27	27	25	25	21
9. Shank—whole.....	21	21	21	21	17

Veal	Grades				
	AA or choice	A or good	B or com- mercial	C or utility	D or cull
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
VI. Steaks and chops:					
1. Loin chops.....	48	46	42	38	31
2. Rib chops.....	44	44	41	38	31
3. Shoulder chops.....	33	31	28	25	23
4. Round steak (cutlets).....	54	50	45	40	37
5. Sirloin steaks or chops.....	42	41	38	35	29
VII. Roasts:					
1. Rump and sirloin (bone-in).....	39	37	33	29	27
2. Rump and sirloin (boneless).....	55	52	46	41	37
3. Leg.....	39	37	33	29	27
4. Shoulder (bone-in).....	32	31	29	27	22
5. Shoulder (boneless).....	40	39	37	34	28
VIII. Stews and other cuts:					
1. Breast (bone-in).....	24	23	22	20	17
2. Breast (boneless).....	33	31	28	25	23
3. Flank meat.....	33	31	28	25	23
4. Neck (bone-in).....	24	23	22	20	17
5. Neck (boneless).....	33	31	28	25	23
6. Shank (bone-in).....	24	23	22	20	17
7. Shank and heel meat (boneless).....	33	31	28	25	23
8. Ground veal and patties.....	34	34	34	34	34
IX. Kidneys.....	34	34	34	34	34
X. Retail prices of wholesale cuts:					
1. Hindquarter.....	38	36	32	28	26
2. Forequarter.....	31	30	28	26	21

(x) Retail Ceiling Prices for Beef, Veal, Lamb and Mutton—Fresh, Cured and Frozen—Zone 10—Continued

Lamb and mutton	Lamb				Mutton		
	Grade AA or choice	Grade A or good	Grade B or commercial	Grade C or utility	Grade S or prime, choice and good	Grade M or commercial	Grade R or utility and culls
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
XI. Steak and chops:							
1. Loin chops.....	66	63	58	52	38	36	33
2. Rib chops.....	53	50	47	43	26	24	21
3. Leg or sirloin chops.....	53	50	47	43	26	24	21
4. Shoulder chops, blades or arm-chops.....	46	44	41	38	23	21	18
XII. Roasts:							
1. Leg (whole, half or short cut).....	46	43	40	36	27	26	24
2. Sirloin roast (bone-in).....	53	50	47	43	26	24	21
3. Yoke, rattle or triangle (bone-in).....	31	30	30	28	16	15	14
4. Yoke, rattle or triangle (boneless).....	47	45	44	42	24	21	19
5. Chuck or shoulder, square cut (bone-in).....	40	40	40	38	21	19	17
6. Chuck or shoulder, cross cut (bone-in).....	33	32	31	30	17	16	14
XIII. Stews and other cuts:							
1. Breast and flank.....	24	22	21	20	13	11	10
2. Neck (bone-in).....	24	22	21	20	13	11	10
3. Neck (boneless).....	36	36	36	35	22	22	22
4. Shank (bone-in).....	24	22	21	20	13	11	10
5. Patties (ground meat).....	36	36	36	35	22	22	22
XIV. Kidneys.....	32	32	32	32	18	18	18
XV. Retail prices of wholesale cuts:							
1. Leg.....	46	43	39	36	27	26	24
2. Loin.....	47	43	36	32	25	23	21
3. Hotel rack.....	52	48	42	36	27	24	21
4. Yoke.....	31	30	30	28	16	15	14

These ceiling prices apply in all class 3 and class 4 stores selling these meats at retail located in zone 10. Zone 10 includes the following area:

Florida, all that portion of Florida south of and including the counties of Brevard, Seminole, Orange, Osceola, Folk, Hillsborough, and Pinellas.

The above prices are subject to the conditions contained in notes 1 to 3, inclusive.

NOTE 1.—Ground Meat.

(a) The retailer must not sell any ground meat unless it is ground beef, ground veal or ground lamb as defined in section 21 of the beef, veal, lamb and mutton retail regulation, and he must not sell such ground meat at prices higher than those listed above.

(b) If a customer buys any retail cut of meat and wants it ground, the retailer may grind that cut of meat for the customer, only if the grinding is done in a manner so that the customer can observe it. No addition may be charged the customer for the grinding.

(c) The retailer shall not have in his store or cooler any ground meat except ground beef, ground veal or ground lamb, or meat which has been bought by a customer and

ground at the customer's request and which is wrapped and marked with that customer's name.

NOTE 2.—Cube Steak.

The retailer must not sell any cubed steaks which have been cubed in advance of an order. If a customer buys any retail cut of meat and wants it cubed, the retailer may cube that cut of meat for the customer, only if the cubing is done in a manner so that the customer can observe it and no addition is charged the customer for the cubing.

NOTE 3.—Yearling Lamb.

The ceiling prices for yearling lamb cuts of the different grades are lower than the above ceiling prices for lamb. The retailer must not sell retail yearling lamb cuts of choice grade at a higher price than the ceiling price for the corresponding retail lamb cut of good grade; he must not sell retail yearling lamb cuts of good grade at a higher price than the ceiling price for the corresponding retail lamb cut of commercial grade; and, he must not sell retail yearling lamb cuts of commercial, utility and cull grades at a higher price than the ceiling price for the corresponding retail lamb cut of utility grade.

SEC. 23. Appendix A: OPA Standard beef wholesale cuts. You must cut the beef carcasses, quarters or other wholesale cuts into the following cuts before you make the standard retail cuts (see the skeletal chart for bone names):

(i) "Hindquarter" means the posterior portion of the side remaining after the severance of the 12-rib forequarter from the side, and comprising the round, full loin including the 13th rib, flank, kidney and hanging tender all in one piece, which posterior portion shall be obtained by cutting the beef side between the 12th and 13th ribs keeping the knife firmly against the 12th rib while cutting down the length of the rib to the point at the end of the rib where the rib joins the rib (costal) cartilage, from which point passing through the cartilage and meat of the flank and short plate in the same straight line, completing the cut.

(ii) "Forequarter" means the anterior portion of the side remaining after the severance of the 1-rib hindquarter from the side, and comprising the rib, regular chuck, brisket, short plate and fore-shank all in one piece, which anterior

portion contains the 1st to the 12th rib, inclusive. All heart (mediastinal) fat, but no other fat, shall be removed from the forequarter. The skirt (diaphragm) shall not be removed from any cut or part of the forequarter to which it is attached.

(iii) "Round" means the portion of the hindquarter remaining after the severance of the untrimmed full loin, and flank from the hindquarter, which portion shall be obtained as follows: the untrimmed full loin and flank shall be severed from the hindquarter by cutting in a straight line perpendicular to the contour of the outside or skin surface of the hindquarter. The cut shall be made on a straight line formed by and starting from that point on the backbone which is the juncture of the last (5th) sacral vertebra and the first (1st) tail (caudal) vertebra, and passing through that point which just misses the end of the protuberance of the femur bone, and exposes the ball of the femur bone, continuing in the same straight line beyond the second point to complete the cut. Two tail vertebrae shall be left on the round. Attached to the tail bone of the

round shall be the tip or rear corner of the fifth sacral vertebra. All cod, udder and pelvic fat remaining on the round after its severance from the full loin and flank shall remain on the round.

(iv) "Trimmed full loin" means the portion of the hindquarter remaining after the severance of the round, flank, hanging tender (from the open side), kidney knob and excess loin (lumbar) and pelvic (sacral) fat from the inside of the loin, from the hindquarter, and comprising the short loin and sirloin (loin end) in one piece, the back bone of which portion shall include one and one-half (1½) thoracic vertebrae, six (6) lumbar vertebrae, and five (5) sacral vertebrae (the tip or rear corner of the fifth sacral vertebra shall have been sawed off in severing the round from the full loin and flank), and which portion shall be obtained as follows: Part of the kidney knob, all of the kidney and the fat lying closely around the kidney in open (left) and closed (right) sides shall be removed first by a cut starting at the rear end of the kidney and slanting directly to the front edge of the half of the 12th thoracic vertebra at the point of severance of the hindquarter and forequarter.

Second, the hanging tender, which means the cylindrical shaped piece of lean meat attached at one end under the kidney knob in open (left) side hind-quarters shall be removed entirely from open side loins by being severed at a point opposite the juncture of the 1st and 2nd lumbar vertebrae.

Third, after the severance of the round from the hindquarter, the flank shall be severed from the full loin by a cut starting at the heavy end of the full loin at the ventral point of severance of the round from the hindquarter and continuing in a straight line to a fixed point on the inside of the 13th rib determined by measuring off ten inches in a straight line from the center of the protruding edge of the 13th thoracic vertebra, but in making the cut no more than one (1) inch of cod or udder fat shall be left on the flank side of the face of the loin.

(NOTE: The 10-inch measurement shall be made from the center of the protruding edge of the 13th thoracic vertebra and not from the hollow of the chine bone where the 13th rib joins the 13th thoracic vertebra.)

Fourth, the excess loin (lumbar) and pelvic (sacral) fat shall be trimmed from the inside of the full loin by placing the full loin upon a flat surface, with no other support to change its position, meat side down, and removing all fat which extends above a flat plane parallel with the flat surface supporting the full loin and on a level with the full length of the protruding edge of the lumbar section of the chine bone. Then all fat shall be removed which extends above a flat plane using the following two lines as guides for each edge of the plane: an imaginary line parallel with the full length of the protruding edge of the lumbar section of the chine bone which line extends 1 inch directly above such protruding edge; a line on the inside of the loin two inches

from the flank edge and running parallel with such edge for the full length of the loin. All fat obstructing the measurement of the second line shall first be removed. In addition to the foregoing all rough fat in the pelvic cavity of the heavy end of the loin (sirloin) shall be trimmed smooth and trimming by a knife shall be apparent. No fat remaining in the pelvic cavity shall exceed one inch in depth.

(v) "Flank" means the portion of the hindquarter remaining after the severance of the round and untrimmed full loin from the hindquarter, which shall be obtained after the removal of the round by separation from the untrimmed full loin, starting the cut at the point at the lower end of the loin end (sirloin) which was the ventral point of separation of the full loin and round, leaving no more than one inch of cod or udder fat attached to the flank side of the face of the full loin, and continuing in a straight line to a fixed point on the inside of the 13th rib determined by measuring off ten inches in a straight line along the 13th rib from the center of the protruding edge of the 13th thoracic vertebra.

(NOTE: The 10-inch measurement shall be made from the center of the protruding edge of the 13th thoracic vertebra and not from the hollow of the chine bone where the 13th rib joins the 13th thoracic vertebra.)

(vi) "Flank steak" means the flat, oval-shaped lean muscle of meat imbedded in the cod or udder end of the flank which shall be obtained by loosening the narrow end of the steak piece at the cod or udder end of the flank, cutting through the membrane along both sides of the steak, then pulling and cutting the steak loose and severing it from the thick membrane which lies directly under and to which it is attached. None of the thick membrane shall be left on the steak. All fat shall be trimmed from the steak, but the thin membrane on the top surface of the steak shall not be removed.

(vii) "Short loin" means that portion of the trimmed full loin remaining after the severance of the sirloin (loin end) from the trimmed full loin, which portion shall be obtained by a cut perpendicular to the contour of the outside or skin surface of the trimmed full loin begun at a point which is the juncture on the chine bone of the 5th and 6th lumbar vertebrae and continuing in a straight line perpendicular to the contour of the outside or skin surface of the trimmed full loin to and through a point flush against the end of the hip (pin) bone, but leaving no part of the hip (pin) bone in the short loin. The backbone of the short loin shall include five (5) lumbar vertebrae, one and one-half (1½) thoracic vertebrae and part of the 13th rib.

(viii) "Sirloin" (loin end) means the thick portion of the trimmed full loin remaining after the severance of the short loin from the trimmed full loin. The backbone of the sirloin shall include one (1) lumbar vertebra, five (5) sacral vertebrae (the tip or rear corner of the

fifth (5th) sacral vertebra shall have been sawed off in separating the round from the trimmed full loin and flank), and the entire hip bone (ilium).

(ix) "Regular chuck" means the portion of the cross cut chuck remaining after the severance of the foreshank and brisket from the cross cut chuck, and containing most of the blade bone (scapula), part of the (humerus) arm bone, parts of the five ribs (1st to 5th, inclusive), that section of the back bone attached to the ribs, and the neck bone (cervical vertebrae from 1 to 7, inclusive), which portion shall be obtained by a cut through the cross cut chuck made in a straight line perpendicular to the contour of the outside or skin surface of the cross cut chuck (thereby separating the brisket and foreshank from the cross cut chuck) starting at a fixed point on the inside of the 5th rib determined by measuring off ten (10) inches along the 5th rib in a straight line from the center of the protruding edge of the 5th thoracic vertebra, continuing in the same straight line to the tip of the forward end of the breast bone (forward end of the 1st segment of sternum), and passing through the (humerus) arm bone in

(NOTE: The 10-inch measurement shall be made from the center of the protruding edge of the 5th thoracic vertebra and not from the hollow of the chine bone where the 5th rib joins the 5th thoracic vertebra.)

the same straight line to complete the cut.

(x) "Foreshank" means the portion of the cross cut chuck remaining after the severance of the regular chuck and brisket from the cross cut chuck, which portion shall be obtained (after separation of the regular chuck) by separation from the brisket by a cut following the natural seam and leaving the entire lip, or web muscle, on the brisket.

(xi) "Brisket" means the portion of the cross cut chuck remaining after the severance of the regular chuck and foreshank from the cross cut chuck, which portion contains parts of four ribs (2nd to 5th, inclusive), part of the breast bone and the rib (costal) cartilages which connect the ends of the rib bones with the breast bone. All heart (mediastinal) fat, but no other fat shall be removed from the brisket.

(xii) "Rib" means the portion of the forequarter remaining after the severance of the cross cut chuck and short plate from the forequarter, and containing parts of seven ribs (6th to 12th, inclusive), that section of the back bone attached to the ribs, posterior tip and cartilage of the blade bone (scapula), part of the blade bone (scapula) which portion shall be obtained (by separation from the short plate) by a straight cut across the ribs starting at a fixed point determined by measuring off 10 inches on the inside of the 12th rib along the 12th rib from the center of the inside protruding edge of the 12th thoracic vertebra and continuing to and through a fixed point determined by measuring off 10 inches on the inside of the 6th rib along the 6th rib from the center of the

inside protruding edge of the 6th thoracic vertebra.

(NOTE: The 10-inch measurements shall be made from the centers of the protruding edges of the 6th and 12th thoracic vertebrae, and not from the hollow of the chine.)

(xiii) "Short plate" means the portion of the forequarter remaining after the severance of the cross cut chuck and the rib from the forequarter, and containing parts of seven ribs (6th to 12th, inclusive), the rib (costal) cartilages attached to them, and part of the breastbone.

NOTE: The reporting requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Effective Date

This regulation shall become effective April 15, 1943. Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5310; Filed, April 5, 1943; 12:27 p. m.]

PART 1314—RAW MATERIALS FOR SHOES AND LEATHER PRODUCTS

[MPR 357]

INDIA-TANNED GOATSKINS

In the judgment of the Price Administrator, the maximum prices established by this regulation are and will be generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250. A statement of the considerations involved in the issuance of this regulation has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

§ 1314.201 *Maximum prices for India-tanned goatskins.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, Maximum Price Regulation No. 357 (India-tanned goatskins), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1314.201 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

MAXIMUM PRICE REGULATION 357—INDIA-TANNED GOATSKINS

CONTENTS

Sec.

- 1 Prohibition against dealing in India-tanned goatskins at prices above the maximum.
- 2 To what products, transactions, persons, and areas this regulation applies.
- 3 Relation of this regulation to other regulations.
- 4 Maximum prices.
- 5 Invoice requirements.
- 6 Prohibited practices.
- 7 Petitions for amendment.
- 8 Adjustable pricing.
- 9 Records and reports.
- 10 Enforcement.
- 11 Licensing and registration.

*Copies may be obtained from the Office of Price Administration.

SEC. 1 Prohibition against dealing in India-tanned goatskins at prices above the maximum. (a) On and after April 10, 1943, regardless of any contract, or other obligation, no person shall sell or deliver, and no person shall buy or receive in the course of trade or business, any India-tanned goatskins at prices higher than the maximum prices established by this regulation and no person shall agree, offer or attempt to do any of these things.

(b) Prices lower than the maximum prices may, of course, be charged and paid.

SEC. 2 To what products, transactions, persons and geographical areas this regulation applies—(a) What products and transactions are covered by the regulation. This regulation fixes the maximum prices at which India-tanned goatskins may be purchased for import into the United States as well as maximum prices for sales after their arrival in the United States.

"India-tanned goatskins" means goatskins originating in India which have been semi-tanned or otherwise treated in India with a vegetable or other tannin.

(b) Contracts which may be completed regardless of this regulation. Any contract for the importation of India-tanned goatskins from India for which an irrevocable letter of credit was issued prior to April 10, 1943, may be completed at the contract price.

(c) What persons are covered by the regulation. Any person who imports, sells or purchases (in the course of trade or business) India-tanned goatskins is subject to this regulation. The term "person" includes an individual, corporation or any organized groups; their legal successors or representatives, the United States or any government or any of its political subdivisions; or any agency of the foregoing.

(d) What geographical areas are covered. This regulation shall be applicable to the continental United States, but not to the territories and possessions of the United States.

SEC. 3 Relation to other regulations. This regulation shall apply and Revised Price Schedule No. 61,¹ as amended, shall not apply to India-tanned goatskins. However, after such skins have been imported into the United States and have been converted or processed into finished leather by further tanning or finishing, sales and deliveries of such finished leather shall be subject to Revised Price Schedule No. 61, as amended.

SEC. 4 Maximum prices—(a) Goatskins to be imported into the United States. The prices set forth in the table below are the maximum prices at which any person may purchase India-tanned goatskins for import into the United States. These prices are cost and freight prices, United States port of entry. All costs of transportation to the United States are included except that marine and war risk insurance may be added to the extent actually incurred, but in no case higher than the cost of war risk

insurance, including coverage for extended transshipment, at the rates of the War Shipping Administration in effect at the time of shipment. Import duties may be added to these maximum prices and a shrinkage allowance in weight not to exceed 1% is permitted.

TABLE OF MAXIMUM PRICES
[Base prices per pound for goatskins weighing 11-12¹ pounds per dozen]

Tannages	Standard run of 3	Grade IV	Grade V	Grade V inferior
Prime ²	\$0.755	\$0.655	\$0.605	\$0.555
Best.....	0.685	0.585	0.535	0.485
Common.....	0.635	0.535	0.485	0.435

¹ Over 11 lbs. up to and including 12 lbs.

² Also known as Superior Prime, Superior, Prime City and Special.

The term "standard run of 3" means a selection or lot of skins containing at least 15% of grade No. 1, 30% of grade No. 2 and the remainder in grade No. 3.

[Adjustments in maximum prices for weights other than 11-12 pounds per dozen]

Price differentials per pound

Weights per dozen:	(Cents per pound under base price)
Over 12 pounds up to and including 14 pounds.....	2
Over 14 pounds up to and including 15 pounds.....	3
Over 15 pounds up to and including 16 pounds.....	4
Over 16 pounds up to and including 17 pounds.....	6
Over 17 pounds up to and including 18 pounds.....	8
Over 18 pounds up to and including 19 pounds.....	10
Over 19 pounds up to and including 20 pounds.....	12
Over 20 pounds up to and including 22 pounds.....	14
Over 22 pounds.....	16
Over 10 pounds up to and including 11 pounds.....	2
Over 9 pounds up to and including 10 pounds.....	4
Over 8 pounds up to and including 9 pounds.....	6
Over 7 pounds up to and including 8 pounds.....	8
Over 6 pounds up to and including 7 pounds.....	10
Over 5 pounds up to and including 6 pounds.....	14
Over 4 pounds up to and including 5 pounds.....	24
4 pounds and under.....	32

(b) India-tanned goatskins sold after arrival in the United States. The maximum prices for India-tanned goatskins sold after arrival in the United States shall be the maximum prices specified in paragraph (a) of this section, f. o. b. the seller's point of shipment in the United States; plus in the case of goatskins available for immediate delivery to the purchaser, a premium of not to exceed 10% of the c. and f. price actually paid but in no event to exceed 10% of the applicable maximum price set forth in the table above.

(c) Maximum prices for imported skins not specifically priced under paragraph (a). The maximum price for any India tanned goatskins of a grade, tannage,

or selection not specified in paragraph (a) shall be a price in line with the maximum prices established by this regulation; *Provided*, That in any case where the maximum price is so determined it shall be submitted to the Office of Price Administration, Washington, D. C. for approval before the skins are purchased or sold. To obtain such approval, the importer or seller shall make application in writing, setting forth the grade, tannage, weight of the skins and the tanners or shippers marks, if any.

Such approval shall be given by the Office of Price Administration by letter, and, in the event that the prices submitted are not in line with the maximum prices established by this regulation, the letter will specify a proper maximum price for such goatskins.

SEC. 5 Invoice requirements. Every person making sales of goatskins after arrival in the United States shall deliver to the purchaser an invoice or similar document which shall contain:

(a) The date on which the sale or contract of sale was made;

(b) The grade and tannage of the goatskins;

(c) The total weight and weight per dozen;

(d) The price charged and terms of sale; and

(e) The premium, if any, for spot sales.

SEC. 6 Prohibited practices. Any practice which is used as a device to effect a higher-than-ceiling price without actually raising the dollars-and-cents price is as much a violation of this regulation as outright over-ceiling price. This applies to devices making use of commissions, services, transportation arrangements, premiums, special privileges, tying agreements, trade understandings and the like.

SEC. 7 Petitions for amendment. Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1² issued by the Office of Price Administration.

SEC. 8 Adjustable pricing. Any person may offer or agree to adjust or fix prices to or at prices not in excess of the maximum prices in effect at the time of delivery. In an appropriate situation, where a petition for amendment or other pleading requires extended consideration, the Price Administrator may, upon application, grant permission to agree to adjust prices upon deliveries made during the pendency of the petition in accordance with the disposition of the petition.

SEC. 9 Records and reports. (a) Every person making a purchase for import into the United States and every person who shall sell or buy after arrival in the United States any India tanned skin shall keep for as long as the Emergency Price Control Act of 1942 remains in effect, an accurate record of each purchase or sale showing:

- (1) Quantity;
- (2) Grade, tannage and weight of each type;

¹ 7 F.R. 2631, 8948, 9614; 8 F.R. 973.

² 7 F.R. 8961; 8 F.R. 3313, 3533.

(3) Price charged or paid, exclusive of the charges for the items enumerated in (4), below; and

(4) Marine and war risk insurance, duty and premium, if any, for spot sales.

(b) Every person making a sale or purchase of skins in the course of trade or business or otherwise dealing therein shall submit such reports to the Office of Price Administration as it may from time to time require.

SEC. 10 Enforcement. (a) Persons violating any provision of this regulation are subject to the criminal penalties, civil enforcement actions, suits for treble damages, and proceedings for revocation of licenses provided for by the Emergency Price Control Act of 1942.

(b) War procurement agencies and their contracting or paying finance officers are not subject to any liability, civil or criminal, imposed by this regulation. "War procurement agencies" include the War Department, the Department of the Navy, the United States Maritime Commission and the Lend-Lease Section in the Procurement Division of the Treasury Department or any of their agencies.

SEC. 11 Licensing and registration—
(a) **License required.** A license as a condition of selling is hereby required of every person subject to this regulation now or hereafter selling any India-tanned goatskins for which maximum prices are established by this regulation. No person whose license is suspended by proceedings under section 205 (f) (2) of the Emergency Price Control Act of 1942 shall during the period of suspension, sell any commodity as to which his license to sell is suspended.

(b) **License granted.** Every person subject to this regulation now or hereafter selling any India-tanned goatskins for which maximum prices are established by this regulation is hereby granted a license as a condition of selling any such goatskins. The provisions of this regulation shall be deemed to be incorporated in the license hereby granted, and any violation of any provision so incorporated shall be a violation of the provisions of said license. Such license shall be effective on the effective date of this regulation and shall, unless suspended as provided by the Emergency Price Control Act of 1942, continue in force so long as and to the extent that the regulation or any amendment or supplement thereto remains in force.

(c) **Registration.** Every person licensed by this regulation may be required to register with the Office of Price Administration at such time and in such manner as the Administrator may hereafter prescribe.

Effective Date

This regulation shall become effective April 10, 1943.

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5342; Filed, April 5, 1943; 4:57 p. m.]

PART 1358—TOBACCO [MPR 260,¹ Amendment 6]

CIGARS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 260 is amended in the following respects:

1. Section 1358.118 is amended by deleting the words "Order of Approval dated December 8, 1942 in Docket No. BWA 26" from the head-note thereof and inserting a period after the words "National War Labor Board" in such head-note.

2. Section 1358.118 (a) is amended to read as follows:

(a) Each manufacturer of cigars listed in paragraph (f) may increase the manufacturers' and wholesalers' maximum

net price established under this regulation for a particular brand or size of cigars by an amount not in excess of the increase in the direct labor cost for such brand or size paid in compliance with the National War Labor Board Order of Approval described opposite the name of such manufacturer in paragraph (f). Direct labor costs shall be the wages paid to hand cigar makers, strippers, and packers.

3. Section 1358.118 (d) is amended by deleting the words "Amendment No. 2" in the first and third sentences of the form of notice set forth in said paragraph and substituting for such words, in each instance, the words "Amendment No. 6".

4. Section 1358.118 (f) is amended to read as follows:

(f) The provisions of this § 1358.118 shall apply to the following manufacturers:

Name	Location	National War Labor Board Docket No.	Date of order of approval
1. Belleair Cigar Co., Inc.	Hartford, Conn.	BWA 26	Dec. 8, 1942
2. Estate of Peter Gabler	Trumbull, Conn.	BWA 26	Dec. 8, 1942
3. F. D. Grave & Son	New Haven, Conn.	BWA 26	Dec. 8, 1942
4. James J. Hennessy Co.	Waterbury, Conn.	BWA 26	Dec. 8, 1942
5. A. Kafka & Co.	New Haven, Conn.	BWA 26	Dec. 8, 1942
6. Lewis Osterweis & Sons	New Haven, Conn.	BWA 26	Dec. 8, 1942
7. Stremiau Bros.	Meriden, Conn.	BWA 26	Dec. 8, 1942
8. Leischko & Fletcher	Hartford, Conn.	BWA 26	Dec. 8, 1942
9. Alexander Varanelli	Waterbury, Conn.	BWA 26	Dec. 8, 1942
10. Arthur Waegemans Cigar Manufacturing Co.	Bridgeport, Conn.	BWA 26	Dec. 8, 1942
11. E. Waegemans & Sons Inc.	Bridgeport, Conn.	BWA 26	Dec. 8, 1942
12. Wm. H. Bacheller Co., Inc.	Worcester, Mass.	W20 570	Jan. 18, 1943

This amendment shall become effective April 10, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5340; Filed, April 5, 1943; 4:56 p. m.]

PART 1390—MACHINERY AND TRANSPORTATION EQUIPMENT

[MPR 136,² as Amended, Amendment 76]

MACHINES AND PARTS, AND MACHINERY SERVICES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Section 1390.11 is amended and a new § 1390.35, Appendix D, is added, as set forth below:

*Copies may be obtained from the Office of Price Administration.

¹ 7 F.R. 8997, 10255, 10475, 11113; 8 F.R. 1974, 2208.

*Copies may be obtained from the Office of Price Administration.

² 7 F.R. 3198, 3370, 3447, 3723, 4176, 5047, 5362, 5665, 5908, 6425, 6682, 6899, 6964, 6965, 6937, 6973, 7010, 7246, 7320, 7365, 7509, 7602, 7739, 7744, 7907, 7912, 7945, 7944, 8198, 8362, 8433, 8479, 8520, 8552, 8707, 8897, 9001, 8948, 9040, 9041, 9042, 9058, 9054, 9729, 9736, 9822, 9823, 9899, 10109, 10230, 10556; 8 F.R. 155, 369, 534, 1058, 1382, 2270, 3314, 3370.

§ 1390.11 **Maximum prices; sales of second-hand machines and parts—(a) Definitions.** For the purpose of this section

(1) A "second-hand machine or part" is any machine or part which has previously been used.

(2) A "rebuilt and guaranteed" machine or part is a machine or part (i) in which all worn or missing components which should have been replaced or repaired for satisfactory operation, have been replaced or repaired, (ii) which carries a binding written guaranty of satisfactory operation for a period of not less than 60 days, and (iii) which is expressly invoiced as a rebuilt and guaranteed machine or part or its equivalent, and in addition, in those cases where the machine or part operates under power or pressure, has been tested under power or pressure so as to prove that it has a substantially equivalent performance to that of a new machine or part. In the event of a sale by a governmental agency, such agency may substitute for the guaranty a certificate by a qualified person who is not engaged in the business of selling second-hand machines and parts and who is approved by the purchaser, to the effect that all worn or missing components which should be replaced or repaired for satisfactory operation, if any, have been replaced or repaired.

(3) The "new base price", except as provided in paragraph (2) below, means the highest maximum price established by this or any other Regulation issued by the Office of Price Administration to any class of purchasers for the nearest equiv-

alent new machine or part, f. o. b. manufacturer's plant.

(b) *Maximum price; rebuilt and guaranteed second-hand machines and parts.* The maximum price for any rebuilt or guaranteed second-hand machine or part shall be the higher of the following:

(1) 85% of the new base price for such machine or part, or

(2) The price determined in accordance with the "depreciation method" provided in paragraph (d), below.

(c) *Maximum price; second-hand machines and parts which are not rebuilt and guaranteed.* The maximum price for any second-hand machine or part which is not rebuilt or guaranteed shall be the higher of the following, but shall not exceed 80% of the new base price for such machine or part:

(1) 55% of the new base price for such machine or part, or

(2) The price determined in accordance with the "depreciation method" provided in paragraph (d), below.

(d) *Maximum price; "depreciation method"*—(1) When "depreciation method" may be used. A maximum price may be computed under the "depreciation method" only for those machines or parts listed in § 1390.35, Appendix D, "Table of depreciation rates".

(2) *Computation of maximum price.* Under the "depreciation method", the maximum price of any second-hand machine or part listed in § 1390.35, Appendix D, "Table of depreciation rates" shall be the new base price for such machine or part less depreciation on the straight line method, at the rate provided for such type of machine or part in that Table, from the date of acquisition by the original purchaser of the machine or part when new to the date of sale. In measuring such period of time, a fractional period of a month consisting of sixteen days or more shall be regarded as a full month and a fractional period of a month consisting of 15 days or less shall be disregarded. Upon each sale at a price computed under this paragraph, the seller shall deliver to the buyer a signed statement setting forth the name and address of the original purchaser of the machine or part when new and the date of acquisition of such machine or part by such purchaser.

(e) *Maximum price; second-hand machines and parts originally purchased on a delivered price or installed price basis—*

(1) *Purchased originally on a delivered price basis.* Notwithstanding any other provisions of this section, if the seller of a second-hand machine or part originally purchased such machine or part new on a delivered price basis and the maximum price established by this regulation for such machine or part when new is a delivered price basis only, the new base price upon the sale of such machine or part by such seller shall be the highest maximum price to any class of purchases for the same machine or part when new, delivered to the zone in which the seller is located.

(2) *Purchased originally on an installed basis.* Notwithstanding any other

provisions of this section, if the seller of a second-hand machine or part originally purchased such machine or part new on an installed price basis (that is, a lump sum covering the cost of the machine or part, the cost of transportation and the cost of installation) and the maximum price established by this regulation for such machine or part when new is an installed price basis only, the new base price upon the sale of such machine or part by such seller shall be the highest maximum price to any class of purchasers for the same machine or part when new, installed at the seller's plant.

(f) *Charges and expenses which may or may not be added to the maximum price—*(1) *Items which may not be added.* The following charges and expenses are included within the maximum price for any second-hand machine or part and such charges and expenses may not be paid or received in addition to the maximum price:

(i) Any commission or service charge paid to or for the account of, the seller or any agent of the seller;

(ii) Expense of packing and crating the second-hand machine or part (except where a second-hand machine or part is sold on an "as-is where-is" basis);

(iii) Expense of dismantling and loading the second-hand machine or part for shipment to the purchaser (except where a second-hand machine or part is sold on an "as-is where-is" basis).

(2) *Items which may be added.* The following charges and expenses are not included within the maximum price for any second-hand machine or part and such charges and expenses, not to exceed the maximum price for such charges and expenses established by any applicable regulation or order of the Office of Price Administration, may be paid or received in addition to the maximum price, if billed or invoiced separately.

(i) The actual amount of any tax upon the sale or delivery of the second-hand machine or part;

(ii) The actual cost of transportation of the machine or part from the point of shipment to the purchaser's plant. The point of shipment means the point at which the machine is loaded on a conveyance for transportation directly to the purchaser;

(iii) The actual cost of installing the second-hand machine or part in the purchaser's plant.

(3) *Sales on an "as-is where-is" basis.* If a second-hand machine or part is sold on an "as-is where-is" basis and the sales price plus the actual cost incurred by the purchaser for dismantling and loading exceeds the applicable maximum price for such second-hand machine or part, the seller shall refund to the purchaser the excess over the maximum price or 10% of the maximum price, whichever sum is lower.

(g) *Sales by Defense Plant Corporation.* Notwithstanding any other provision of this § 1390.11, the maximum price applicable to the sale by the Defense Plant Corporation of any second-hand machine or part which was acquired by the Defense Plant Corporation for purposes of rental shall be computed as pro-

vided in subparagraphs (1), (2) and (3) below.

(1) *Where the purchaser is the first lessee of the machine or part under an agreement with the Defense Plant Corporation.* The maximum price shall be computed by adding the sum of the following:

(i) The cost of the machine or part to the Defense Plant Corporation, f. o. b. the plant of the manufacturer of the machine or part;

(ii) The freight paid by the Defense Plant Corporation from the plant of the manufacturer of the machine or part to the plant of the purchaser;

(iii) The cost to the Defense Plant Corporation of unloading the machine or part at the plant of the purchaser;

(iv) The cost to the Defense Plant Corporation of the installation of the machine or part in the plant of the purchaser;

(v) Interest on items (1) to (iv), inclusive, at the rate actually charged the purchaser under the agreement of lease between the Defense Plant Corporation and the purchaser, or if no interest rate was specified in such agreement the average rate charged by the Defense Plant Corporation to other lessees of comparable machines and parts, such interest to be computed from the date that each of such items was paid by the Defense Plant Corporation to the date of sale.

(vi) Direct expenses actually incurred by Defense Plant Corporation and normally charged the purchaser under the agreement of lease between Defense Plant Corporation and the purchaser; or, if no provision for direct expenses is specified in such agreement, direct expenses actually incurred by Defense Plant Corporation and normally charged by Defense Plant Corporation to other lessees of comparable machines and parts.

From the sum of items (1) to (v), inclusive, deduct depreciation on the original total cost of acquisition by Defense Plant Corporation at the rate of eight percent (8%) per annum from the date of installation and initial use after acquisition by Defense Plant Corporation of such machine or part, except that in the event of sale within ninety (90) days after such initial use no depreciation shall be deducted.

(2) *Where the purchaser is a person other than the first lessee of the machine or part.* The maximum price delivered to the plant of the purchaser shall be computed by adding the sum of the following:

(i) The cost of the machine or part to the Defense Plant Corporation, f. o. b. the plant of the manufacturer of the machine or part;

(ii) An allowance equal to the freight charge for the transportation of such machine or part from the location of the machine or part at the time of purchase to the plant of the purchaser.

From the sum of items (i) and (ii), deduct depreciation on the original total cost of acquisition by Defense Plant Corporation at the rate of eight per cent

(8%) per annum from the date of installation and initial use after acquisition by Defense Plant Corporation of such machine or part, except that in the event of sale within ninety (90) days after such initial use no depreciation shall be deducted.

(3) To the maximum price of any second-hand machine or part, as computed in accordance with paragraphs 1 or 2 above, the Defense Plant Corporation may add the amount of any tax upon the sale or delivery of such machine or part and shall bill such tax separately from the price of such machine or part.

(h) Sales between corporations entitled to file affiliated returns under the Internal Revenue Code—(1) Prices. Notwithstanding any other provision of this Section, in the case of a second-hand machine or part which is (i) sold by one corporation to another corporation both of which are members of an affiliated group as defined in Section 141 of the Internal Revenue Code, and (ii) is acquired by the purchasing corporation for the processing or fabricating of other commodities and not for resale in the same or in a fabricated form, the maximum price shall be the selling corporation's book value of such machine or part less depreciation computed at the rate and in the manner used by the selling corporation in the preparation of its federal income tax return.

(2) Report. Within ten days after any sale of a second-hand machine or part at a price determined pursuant to subparagraph (1) above, the selling corporation shall file with the Machinery Branch, Office of Price Administration, Washington, D. C., a report containing a description of the machine or part, the name and address of the purchasing corporation, the date of acquisition of the machine or part by the selling corporation, the selling price, a computation of the maximum price, in accordance with subparagraph (1) and an original statement of the purchasing corporation that the machine or part has been acquired for the processing or fabricating of other commodities and not for resale in the same or in a fabricated form.

(i) Further regulations or orders. If the maximum price provisions of this Maximum Price Regulation No. 136, as amended, for second-hand machines or parts are not adaptable to the pricing of particular machines or parts, or if they permit the charging of prices in excess of prices which could be obtained if sufficient new machines or parts were available, the Price Administrator may by separate regulation or order establish other maximum prices for the sale or delivery of such second-hand machines or parts.

§ 1390.35 Appendix D: Table of depreciation rates.

[NOTE: The items listed in this table are not fully described. Their scope is to be ascertained from § 1390.32, Appendix A and § 1390.33, Appendix B. Items listed in this table are listed in the same order as they appear in Appendix A and Appendix B. The maximum price of items not listed in this table may not be ascertained by the depreciation method.]

Items on Appendix A (§ 1390.32)	
Machine or part	Depreciation rate per annum (percent)
(a) Prime movers, etc.:	
Diesel engines (up to 400 RPM).....	7½
Diesel engines (above 400 RPM).....	10
Gas engines and gas generators.....	10
Gasoline and kerosene engines.....	10
Hydraulic turbines and hydraulic turbine governors.....	5
Steam engines and steam turbines.....	5
(b) Industrial and marine power apparatus:	
Boilers (industrial), Up to 50 H. P.....	7½
Boilers (industrial), Over 50 H. P.....	5
Boilers (marine).....	7½
Oil burners.....	10
Soot blowers and cleaners.....	10
Stokers.....	10
(c) Processing machinery and equipment:	
Cement making machinery.....	5
Ceramics machinery.....	7½
Chemical process machinery.....	7½
Cotton ginning machinery.....	5
Die casting machinery.....	7½
Electroplating and hot dip metal coating equipment.....	5
Food and beverage machinery.....	6
Dairy machinery.....	6
Foundry machinery.....	5
Glass making machinery.....	7½
Hat making machinery.....	5
Laundry, dry cleaning, and clothes pressing machinery.....	6
Leather working machinery.....	7½
Packaging, wrapping, filling, and labeling machinery.....	6
Painting and varnish making machinery.....	5
Petroleum refining machinery.....	5
Pharmaceutical machinery.....	5
Plastics molding and fabricating machinery.....	7½
Printing and publishing machinery.....	9
Pulp, paper and paper products machinery.....	6
Rod and wire working machinery.....	5
Rolling mill machinery.....	5
Rubber and allied products machinery.....	6
Industrial sewing machines.....	6
Shoe manufacturing and repairing machinery.....	7½
Spring winding and forming machinery.....	5
Textile preparatory and finishing machinery.....	7½
Tobacco working machinery.....	7½
Lumber manufacturing and wood-working machinery.....	7½
(d) Construction and mining machinery, etc.:	
Asphalt mixing plants.....	20
Backfillers, powered.....	20
Batcher plants.....	10
Bins, steel.....	10
Brooms, road, powered.....	20
Buckets, concrete, clamshell, orange peel, cableway, dragline, elevator, etc.....	20
Bulldozers.....	10
Clamps, column.....	20
Concrete carts.....	20
Concrete finishers, floor.....	15
Concrete finishers, road.....	10
Concrete mixers—portable or stationary.....	20
Concrete mixers—pavers.....	10
Concrete mixers—truck.....	20
Concrete spreaders, road.....	10
Conveyors, belt.....	20
Cranes, crawler.....	15
Cranes, locomotive.....	10
Cranes, overhead.....	5
Cranes, truck.....	20
Crawler and non-agricultural tractors.....	20
Crushers, stone.....	10

Items on Appendix A (§ 1390.32)	
Machine or part	Depreciation rate per annum (percent)
Construction and mining machinery, etc.—Continued.	
Derricks.....	10
Ditchers.....	20
Dredgers, clamshell.....	10
Dredgers, dipper.....	10
Dredgers, hydraulic.....	5
Drilling machinery, blast hole or churn.....	15
Drilling machinery, auger.....	15
Drilling machinery, core.....	15
Drilling machinery, drifter.....	30
Drilling machinery, pneumatic percussion.....	30
Elevating graders.....	15
Excavators, dragline.....	15
Excavators, trencher.....	25
Graders, blade towed.....	15
Graders, motor patrol.....	20
Heaters, stone, sand, bitumen, concrete.....	20
Holsts, pneumatic, gas, diesel, steam, electric.....	20
Loaders, front end.....	20
Loaders, belt or bucket.....	15
Mining machinery:	
Cars, mine.....	10
Classifiers.....	10
Coal cutting machines.....	10
Convertors, copper.....	10
Conveyors.....	10
Crushers.....	10
Elevators, bucket.....	10
Flotation machines.....	10
Furnaces.....	10
Jigs.....	10
Mills.....	10
Ovens, electric.....	10
Presses, filter.....	10
Scrapers, slip.....	30
Scrapers, wheel.....	10
Screens.....	10
Separators.....	10
Skips, hoisting.....	5
Tables, concentrating.....	10
Thickeners.....	5
Tipples.....	5
Oil well equipment:	
Blowout preventers.....	30
Core barrels.....	30
Crown blocks.....	20
Derricks.....	10
Drawworks.....	20
Drill collars.....	15
Drill pipe.....	30
Drilling rigs.....	20
Elevators.....	15
Gas lift systems.....	25
Hooks.....	10
Hydraulic pumping systems.....	25
Kellys.....	15
Meters.....	15
Oil treating plants.....	20
Oilwell pumps.....	25
Packers.....	30
Power takeoffs.....	20
Pull rods.....	20
Pumping jacks.....	10
Pumping powers.....	10
Pumping units.....	10
Rotaries.....	20
Regulators.....	15
Rotary fishing tools.....	20
Separators.....	15
Spudders.....	20
Submersible elec. pumps.....	25
Sucker rods.....	35
Tanks (shop assembled).....	15
Tongs.....	15
Tool joints.....	30
Traveling blocks.....	20
Water treating plants.....	20
Well servicing hoists.....	20
Pile drivers, drop.....	5
Pile drivers, steam hammers.....	5

Items on Appendix A (\$1390.32)

Machine or part	Depreciation rate per annum (percent)
Construction and mining machinery, etc.—Continued.	
Plows, snow	10
Portable power driven tools	25
Pneumatic tools; drills, jack hammers, rivet hammers, tampers, chippers, paving breakers	30
Rollers, powered road	10
Rollers, sheepfoot tamping	10
Scrapers, carry type	15
Screens	20
Shovels, powered	15
Spreaders, material	20
Vibrators	30
(e) Electrical equipment (all items)	10
(f) Railroad equipment (all items)	5
(g) Auxiliary equipment:	
Air conditioning equipment	5
Dust collecting equipment	10
Furnaces	7½
Ovens	10
Heat exchange equipment	7
Lubricating systems and devices	10
Metal marking and numbering machines	10
Material handling equipment	8
Open tanks and vessels	3
Pressure tanks	4
Refrigerating equipment	5
Water softening and purifying equipment	10
(h) Miscellaneous:	
Elevators	5
Conveyors	8
Fans and blowers	10
Gas welding and cutting equipment	10
Gyroscopes	10
Industrial power operated devices for applying protective coatings, etc.	20
Mechanical instruments for measuring, testing, recording or indicating and precision instruments	12½
Portable heating, melting, burning and thawing equipment	10
Pumps and compressors	6
Scientific and laboratory instruments	8
Surveying and drafting instruments	8
Engineering reproduction equipment	7½
Weighing scales	10
Valves	10
Items on Appendix B (\$ 1390.33)	
Automotive parts, subassemblies and accessories	15
Automotive testing and maintenance equipment	10

Machine or part

Depreciation rate per annum (percent)

Battery chargers	10
Chucks, mandrels, collets and machine-tool attachments	10
Earth and rock anchors	5
Electrical wire, cable and cable accessories	10
Governors, engine	10
Hand operated tools, specially designed for manufacture, repair, or maintenance of aircraft, military vehicles, etc.	10
Neon indicator attachments	10
Pole line hardware and line construction specialties	5
Power cylinders	5
Sharpening and filing equipment	10
Siren blowers	5

This Amendment No. 76 shall become effective April 10, 1943.

NOTE: All reporting and record-keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(Pub. Laws 421, 729 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5339; Filed, April 5, 1943; 4:56 p. m.]

PART 1377—WOODEN CONTAINERS

[Rev. MPR 186, Amendment 3]

WESTERN WOODEN AGRICULTURAL CONTAINERS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation 186 is amended in the following respects:

1. Section 1377.103 (d) is revoked.
2. Section 1377.110 (b) (1) is amended to read as follows:

(1) Shook and covers produced in the Northwest area—(i) Basic prices and de-

* 8 F.R. 1591, 3529.

* Copies may be obtained from the Office of Price Administration.

livered prices to purchaser. The northwest area consists of the states of Washington and Idaho, the counties of Gilliam, Umatilla, Baker and Union in the state of Oregon, and that part of the state of Montana west of the crest of the Rocky Mountains. In the case of shook and covers produced in the northwest area, the "basic prices" listed in Tables 2 and 3 are the maximum f. o. b. mill prices. The ceiling delivered prices are the "basic prices" plus freight from mill to purchaser. An estimated average weight of 1,800 pounds per 1,000 feet for shook and covers or 2,700 pounds per 1,000 feet in the case of standard car bracing, or 2,100 pounds per 1,000 feet in the case of carstrips (dry) or 2,700 pounds in the case of carstrips (green) is used. However, in the case of shook produced in that part of the state of Washington which lies west of the crest of the Cascade Mountains, the maximum delivered prices on sales within the particular area shall be the prices shown under Group 2 in Tables 2 and 3.

(ii) Truck deliveries of shook and covers to warehouses in the northwest area. If delivery is made within the northwest area by common carrier truck the actual trucking cost from mill to warehouse may be added to the "basic price." If delivery is made by private truck, the actual trucking cost may be added to the "basic price": Provided, however, That in no such case shall the trucking cost exceed 80% of the common carrier truck rate for the same delivery.

3. Section 1377.110 (b) (2), the last sentence of the second unlettered paragraph is amended to read as follows:

Where the freight rate from both base cities is over \$0.97, the delivered ceiling price is the "basic price" plus freight figured on the lower of the rates from the base cities at 1,800 pounds per M feet for shook and covers, or 2,700 pounds per M feet of car bracing or 2,100 pounds per M feet of dry car strips or 2,700 pounds per M feet of green car strips.

4. Section 1377.110 (c), Table 2, is amended to read as follows:

TABLE 2—SHOOK USED IN WESTERN AGRICULTURAL CONTAINERS

Item	Basic price	Group 0, \$2.75	Group 1, \$3.25	Group 2, \$3.75	Group 3, \$4.50	Group 4, \$5.00	Group 5, \$5.50	Group 6, \$6.00	Group 7, \$6.75	Group 8, \$7.25	Group 9, \$8.25	Group 10, \$9.25	Group 11, \$9.75	Group 12, \$10.50	Group 13, \$11.00	Group 14, \$11.50	Group 15, \$12.25	Group 16, \$12.75	Group 17, \$14.75	Group 18, \$16.00	Group 19, \$17.75
Asparagus	\$47.50	\$50.25	\$50.75	\$51.25	\$52.00	\$52.50	\$53.00	\$53.50	\$54.25	\$54.75	\$55.75	\$56.75	\$57.25	\$58.00	\$58.50	\$59.00	\$59.75	\$60.25	\$62.25	\$63.50	\$65.25
Cannery:																					
Cases and floor boards, light and heavy	46.50	49.25	49.75	50.25	51.00	51.50	52.00	52.50	53.25	53.75	54.75	55.75	56.25	57.00	57.50	58.00	58.75	59.25	61.25	62.50	64.25
Cases and floor boards, medium	41.50	44.25	44.75	45.25	46.00	46.50	47.00	47.50	48.25	48.75	49.75	50.75	51.25	52.00	52.50	53.00	53.75	54.25	56.25	57.50	59.25
Trays, 1 piece bottom	60.00	62.75	63.25	63.75	64.50	65.00	65.50	66.00	66.75	67.25	68.25	69.25	69.75	70.50	71.00	71.50	72.25	72.75	74.75	76.00	77.75
Trays, 2 piece bottom	50.00	52.75	53.25	53.75	54.50	55.00	55.50	56.00	56.75	57.25	58.25	59.25	59.75	60.50	61.00	61.50	62.25	62.75	64.75	66.00	67.75
Citrus:																					
Standard orange	44.00	46.75	47.25	47.75	48.50	49.00	49.50	50.00	50.75	51.25	52.25	53.25	53.75	54.50	55.00	55.50	56.25	56.75	58.75	60.00	61.75
Cull grade orange	38.00	40.75	41.25	41.75	42.50	43.00	43.50	44.00	44.75	45.25	46.25	47.25	47.75	48.50	49.00	49.50	50.25	50.75	52.75	54.00	55.75
Lemon (4.44)	41.00	43.75	44.25	44.75	45.50	46.00	46.50	47.00	47.75	48.25	49.25	50.25	50.75	51.50	52.00	52.50	53.25	53.75	55.75	56.00	58.75
Deciduous:																					
Market lugs 5/4	37.00	39.75	40.25	40.75	41.50	42.00	42.50	43.00	43.75	44.25	45.25	46.25	46.75	47.50	48.00	48.50	49.25	49.75	51.75	53.00	54.75
Standard lugs 5/4	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Northwest apple (spec. acc. to trf. #1 par. 36)	43.00	45.75	46.25	46.75	47.50	48.00	48.50	49.00	49.75	50.25	51.25	52.25	52.75	53.50	54.00	54.50	55.25	55.75	57.75	59.00	60.75
Northwest half-apple	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Other apple, artichoke, and rhubarb	44.00	46.75	47.25	47.75	48.50	49.00	49.50	50.00	50.75	51.25	52.25	53.25	53.75	54.50	55.00	55.50	56.25	56.75	58.75	60.00	61.75
Date, fig, avocado, all other lugs (not specified above)	45.00	47.75	48.25	48.75	49.50	50.00	50.50	51.00	51.75	52.25	53.25	54.25	54.75	55.50	56.00	56.50	57.25	57.75	59.75	61.00	62.75
peach, fruit and basket crates and persimmon	48.00	50.75	51.25	51.75	52.50	53.00	53.50	54.00	54.75	55.25	56.25	57.25	57.75	58.50	59.00	59.50	60.25	60.75	62.75	64.00	65.75
Twenty-pound pear lug																					

TABLE 2—SHOOK USED IN WESTERN AGRICULTURAL CONTAINERS—Continued

ITEM	Basic price	Group 0, \$2.75	Group 1, \$3.25	Group 2, \$3.75	Group 3, \$4.50	Group 4, \$5.00	Group 5, \$5.50	Group 6, \$6.00	Group 7, \$6.75	Group 8, \$7.25	Group 9, \$8.25	Group 10, \$9.25	Group 11, \$9.75	Group 12, \$10.50	Group 13, \$11.00	Group 14, \$11.50	Group 15, \$12.25	Group 16, \$12.75	Group 17, \$14.75	Group 18, \$16.00	Group 19, \$17.75
Deciduous—continued.																					
Heavy and special northwest- ern pear (spec. acc. to #75 and #100 in trf. #1).	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Display lugs (apricots, plums, prunes, peach-yakima or wenatchee).	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Emperor chests, pear, olive, apricot, and select deciduous.	48.00	50.75	51.25	51.75	52.50	53.00	53.50	54.00	54.75	55.25	56.25	57.25	57.75	58.50	59.00	59.50	60.25	60.75	62.75	64.00	65.75
Berry.....	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Standard cherry.....	49.00	51.75	52.25	52.75	53.50	54.00	54.50	55.00	55.75	56.25	57.25	58.25	58.75	59.50	60.00	60.50	61.25	61.75	63.75	65.00	66.75
Dried fruit, carton and raisin.....	46.50	49.25	49.75	50.25	51.00	51.50	52.00	52.50	53.25	53.75	54.75	55.75	56.25	57.00	57.50	58.00	58.75	59.25	61.25	62.50	64.25
Evaporated apples:																					
25 pounds.....	46.50	49.25	49.75	50.25	51.00	51.50	52.00	52.50	53.25	53.75	54.75	55.75	56.25	57.00	57.50	58.00	58.75	59.25	61.25	62.50	64.25
50 pounds.....	49.00	51.75	52.25	52.75	53.50	54.00	54.50	55.00	55.75	56.25	57.25	58.25	58.75	59.50	60.00	60.50	61.25	61.75	63.75	65.00	66.75
Melon:																					
Cantaloupe, selected slats.....	50.00	52.75	53.25	53.75	54.50	55.00	55.50	56.00	56.75	57.25	58.25	59.25	59.75	60.50	61.00	61.50	62.25	62.75	64.75	66.00	67.75
Cantaloupe, not including tri- angling.	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Melon.....	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
Picking boxes and field crates:																					
Citrus.....	53.00	55.75	56.25	56.75	57.50	58.00	58.50	59.00	59.75	60.25	61.25	62.25	62.75	63.50	64.00	64.50	65.25	65.75	67.75	69.00	70.75
Deciduous, asparagus, can- nery, vegetable, and melon field crates.....	50.00	52.75	53.25	53.75	54.50	55.00	55.50	56.00	56.75	57.25	58.25	59.25	59.75	60.50	61.00	61.50	62.25	62.75	64.75	66.00	67.75
Stitched stock: All stitched stock including bottoms and sides.....	49.00	51.75	52.25	52.75	53.50	54.00	54.50	55.00	55.75	56.25	57.25	58.25	58.75	59.50	60.00	60.50	61.25	61.75	63.75	65.00	66.75
Sweat boxes.....	69.00	71.75	72.25	72.75	73.50	74.00	74.50	75.00	75.75	76.25	77.25	78.25	78.75	79.50	80.00	80.50	81.25	81.75	83.75	85.00	86.75
Trays:																					
2' x 3', sides and ends only.....	59.00	61.75	62.25	62.75	63.50	64.00	64.50	65.00	65.75	66.25	67.25	68.25	68.75	69.50	70.00	70.50	71.25	71.75	73.75	75.00	76.75
2' x 3', 24" bottoms only.....	59.00	61.75	62.25	62.75	63.50	64.00	64.50	65.00	65.75	66.25	67.25	68.25	68.75	69.50	70.00	70.50	71.25	71.75	73.75	75.00	76.75
2' x 3', over 24" bottoms only.....	69.00	71.75	72.25	72.75	73.50	74.00	74.50	75.00	75.75	76.25	77.25	78.25	78.75	79.50	80.00	80.50	81.25	81.75	83.75	85.00	86.75
Trays 6', 7', and 8' field and dehydrator.....	69.00	71.75	72.25	72.75	73.50	74.00	74.50	75.00	75.75	76.25	77.25	78.25	78.75	79.50	80.00	80.50	81.25	81.75	83.75	85.00	86.75
Vegetable:																					
Octagonal potato.....	50.00	52.75	53.25	53.75	54.50	55.00	55.50	56.00	56.75	57.25	58.25	59.25	59.75	60.50	61.00	61.50	62.25	62.75	64.75	66.00	67.75
Celery.....	46.00	48.75	49.25	49.75	50.50	51.00	51.50	52.00	52.75	53.25	54.25	55.25	55.75	56.50	57.00	57.50	58.25	58.75	60.75	62.00	63.75
All other vegetable.....	44.00	46.75	47.25	47.75	48.50	49.00	49.50	50.00	50.75	51.25	52.25	53.25	53.75	54.50	55.00	55.50	56.25	56.75	58.75	60.00	61.75
Car strips, dry:																					
4' pine.....	31.00	34.21	34.79	35.37	36.25	36.83	37.42	38.00	38.87	39.46	40.62	41.79	42.37	43.25	43.83	44.42	45.29	45.87	48.21	49.66	51.71
8' pine.....	40.00	43.21	43.79	44.37	45.25	45.83	46.42	47.00	47.87	48.46	49.62	50.79	51.37	52.25	52.83	53.42	54.29	54.87	57.21	58.66	60.71
4' celery pine.....	42.00	45.21	45.79	46.37	47.25	47.83	48.42	49.00	49.87	50.46	51.62	52.79	53.37	54.25	54.83	55.42	56.29	56.87	59.21	60.66	62.71
8' celery pine.....	44.00	47.21	47.79	48.37	49.25	49.83	50.42	51.00	51.87	52.46	53.62	54.79	55.37	56.25	56.83	57.42	58.29	58.87	61.21	62.66	64.71
Car strips, green:																					
4' pine.....	31.00	35.12	35.88	36.62	37.75	38.50	39.25	40.00	41.12	41.88	43.38	44.88	45.62	46.75	47.50	48.25	49.38	50.12	53.12	55.00	57.62
8' pine.....	40.00	44.12	44.88	45.62	46.75	47.50	48.25	49.00	50.12	50.88	52.38	53.88	54.62	55.75	56.50	57.25	58.38	59.12	62.12	64.00	66.62
4' celery pine.....	42.00	46.12	46.88	47.62	48.75	49.50	50.25	51.00	52.12	52.88	54.38	55.88	56.62	57.75	58.50	59.25	60.38	61.12	64.12	66.00	68.62
8' celery pine.....	44.00	48.12	48.88	49.62	50.75	51.50	52.25	53.00	54.12	54.88	56.38	57.88	58.62	59.75	60.50	61.25	62.38	63.12	66.12	68.00	70.62
Industrial crating strips: Cut to exact dimensions specified, bundled in lengths not to ex- ceed 84" for not more than 50 percent over 60".....	43.00	45.75	46.25	46.75	47.50	48.00	48.50	49.00	49.75	50.25	51.25	52.25	52.75	53.50	54.00	54.50	55.25	55.75	57.75	59.00	60.75
Bracing:																					
Standard thickness.....	36.50	40.50	41.25	42.00	43.25	44.00	44.75	45.50	46.50	47.25	48.75	50.25	51.00	52.25	53.00	53.75	54.75	55.50	58.50	60.50	63.00
Bulkhead.....	34.00	36.75	37.25	37.75	38.50	39.00	39.50	40.00	40.75	41.25	42.25	43.25	43.75	44.50	45.00	45.50	46.25	46.75	48.75	50.00	51.75
Vertical bracing (hoak).....	49.00	51.75	52.25	52.75	53.50	54.00	54.50	55.00	55.75	56.25	57.25	58.25	58.75	59.50	60.00	60.50	61.25	61.75	63.75	65.00	66.75

5. Section 1377.110 (c), Table 3, items 29 to 42, inclusive, are amended and item 43 is added to read as follows:

TABLE 3—COVERS FOR WESTERN AGRICULTURAL CONTAINERS

Description	Cleats	Basic price	Group 0	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9	Group 10	Group 11	Group 12	Group 13	Group 14	Group 15	Group 16	Group 17	Group 18	Group 19
(29) 4 Slat Orange.....	$\frac{7}{32}$	\$2.95	\$3.09	\$3.12	\$3.15	\$3.19	\$3.21	\$3.24	\$3.27	\$3.31	\$3.33	\$3.39	\$3.44	\$3.47	\$3.51	\$3.53	\$3.56	\$3.60	\$3.63	\$3.73	\$3.80	\$3.89
(30) 3 Slat Orange.....	$\frac{7}{32}$	3.19	3.35	3.38	3.41	3.45	3.48	3.51	3.54	3.58	3.61	3.67	3.73	3.75	3.80	3.83	3.86	3.90	3.93	4.05	4.12	4.22
(31) 4 Slat Lemon.....	$\frac{7}{32}$	3.53	3.71	3.74	3.77	3.82	3.85	3.89	3.92	3.97	4.00	4.07	4.13	4.16	4.21	4.25	4.28	4.33	4.36	4.49	4.57	4.68
(32) 3 Slat Lemon.....	$\frac{7}{32}$	4.03	4.24	4.27	4.31	4.37	4.41	4.44	4.48	4.54	4.57	4.65	4.72	4.76	4.82	4.85	4.89	4.95	4.99	5.14	5.23	5.36
(33) 4 Slat Cauliflower.....	$\frac{7}{32}$	3.00	3.15	3.18	3.20	3.24	3.27	3.30	3.32	3.36	3.39	3.44	3.50	3.53	3.57	3.59	3.62	3.66	3.69	3.80	3.88	3.96
(34) 3 Slat Cauliflower.....	$\frac{7}{32}$	2.41	2.53	2.55	2.57	2.60	2.62	2.64	2.66	2.69	2.71	2.76	2.80	2.82	2.85	2.87	2.89	2.92	2.95	3.03	3.08	3.15
(35) 4 Slat 2¾ Vegetable.....	$\frac{7}{32}$	3.09	3.24	3.27	3.30	3.34	3.37	3.40	3.43	3.47	3.50	3.55	3.61	3.64	3.68	3.71	3.73	3.78	3.80	3.92	3.99	4.08
(36) 4 Slat ¾ Vegetable.....	$\frac{7}{32}$	3.88	4.08	4.11	4.15	4.20	4.24	4.28	4.31	4.37	4.40	4.47	4.55	4.58	4.64	4.67	4.71	4.76	4.80	4.94	5.03	5.16
(37) 3 Slat 4½ Vegetable.....	$\frac{7}{32}$	3.63	3.81	3.85	3.88	3.93	3.97	4.00	4.03	4.08	4.11	4.18	4.25	4.28	4.33	4.37	4.40	4.45	4.48	4.62	4.70	4.82
(38) Wide Center Slat Vegetable.....	$\frac{7}{32}$	4.22	4.44	4.48	4.52	4.58	4.62	4.65	4.69	4.75	4.79	4.87	4.95	4.99	5.05	5.09	5.13	5.19	5.25	5.38	5.48	5.62
(39) Half Crate.....	$\frac{7}{32}$	2.41	2.53	2.55	2.57	2.60	2.62	2.64	2.66	2.69	2.71	2.76	2.80	2.82	2.85	2.87	2.89	2.92	2.95	3.03	3.08	3.15
(40) 3 Slat Dry Pack.....	$\frac{7}{32}$	2.51	2.63	2.65	2.67	2.71	2.73	2.75	2.77	2.81	2.83	2.87	2.92	2.94	2.97	2.99	3.02	3.05	3.07	3.16	3.21	3.29
(41) Special Dry Pack.....	$\frac{7}{32}$	3.24	3.40	3.43	3.46	3.50	3.53	3.56	3.59	3.64	3.67	3.73	3.78	3.82	3.86	3.89	3.92	3.96	3.99	4.11	4.18	4.29
(42) 5 Slat 2¾ Vegetable.....	$\frac{7}{32}$	3.58	3.76	3.79	3.83	3.88	3.92	3.94	3.98	4.02	4.06	4.12	4.19	4.22	4.27	4.31	4.34	4.39	4.42	4.55	4.64	4.75
(43) 3 Slat 5¼ Vegetable.....	$\frac{7}{32}$	4.22	4.44	4.48	4.52	4.58	4.62	4.65	4.69	4.75	4.79	4.87	4.95	4.99	5.05	5.09	5.13	5.19	5.25	5.38	5.48	5.62

6. In § 1377.110 (c), "extra charges on covers," the heading of the price column and the items under "printing" are amended to read as follows:

Add (Per C covers unless otherwise shown)	
Printing:	
For covers with slats $3\frac{1}{2}$ " wide or less:	
When 1 slat printed in one color.....	.15
When 1 slat printed in two colors.....	.25
When 2 or more slats printed in one or two colors (per C slats).....	.15
For covers with slats $3\frac{1}{2}$ " to 8" wide:	
When 1 or 2 slats printed in one or two colors.....	.30
When 3 or more slats printed in one or two colors (per C slats).....	.15
When stock is thinner than $\frac{1}{8}$ ", add to these printing charges.....	.10

7. In § 1377.110 (c), Items 30 and 41 under "veneer cover specifications not in Tariff No. 1" are amended to read as follows:

- 30 3 slat orange:
 2 slats $\frac{1}{2}$ x $2\frac{3}{4}$ x $26\frac{1}{2}$ "
 1 slat $\frac{1}{2}$ x $5\frac{1}{4}$ x $26\frac{1}{2}$ "
 2 cleats $\frac{3}{32}$ x $1\frac{1}{2}$ x $11\frac{1}{2}$ "
- 41 Special dry pack:
 2 slats $\frac{1}{2}$ x $3\frac{1}{2}$ x $25\frac{1}{2}$ "
 1 slat $\frac{1}{2}$ x $4\frac{1}{2}$ x $25\frac{1}{2}$ "
 2 cleats $\frac{3}{32}$ x $1\frac{1}{4}$ x $13\frac{1}{2}$ "

8. In § 1377.110 (d) the list of cities is amended by deleting "San Pedro" and substituting in its place "Los Angeles."

9. Section 1377.110 (e) is revoked, and paragraphs (f) to (k), inclusive, are redesignated paragraphs (e) to (j), respectively.

10. In the new § 1377.110 (g), "Table 5—Extra Charges," line 24, the word "dodoing" is corrected to read "dadoing," and line 34 is amended to read as follows:

Special placed print bundling. 2.00 per M feet

11. In the new § 1377.110 (h) the second unlettered paragraph of subsection I under "Table 6—Maximum Charges for Warehousing and Delivering Containers," is amended to read as follows:

If made out of the stocks of a distribution warehouse, \$2.00 per M feet may be added for both warehousing and/or delivering shook, covers, carbracing and/or car strips; or 10 cents per C units of unitized stock.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

This amendment shall become effective April 10, 1943.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
 Administrator.

[F. R. Doc. 43-5344; Filed, April 5, 1943;
 4:58 p. m.]

PART 1400—TEXTILE FABRICS: COTTON, WOOL, SILK, SYNTHETICS AND ADMIXTURES

[MPR 358]

INSULATION CAMBRIC AND SEPARATOR CLOTH

In order to prevent the prices of insulation cambric and separator cloth from increasing to an extent and in a manner inconsistent with the purposes of the Emergency Price Control Act of 1942 and thus tending to defeat such purposes, it

is necessary, in the judgment of the Price Administrator, to establish maximum prices for insulation cambric and separator cloth. The Price Administrator has ascertained and given due consideration to the prices of those fabrics prevailing on October 1, 1941, and has made adjustments for such relevant factors as he has determined and deemed to be of general applicability. So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation.

In the judgment of the Price Administrator the maximum prices established by this regulation are and will be generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250. A statement of the considerations involved in the issuance of this regulation has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

§ 1400.201 *Maximum prices for insulation cambric and separator cloth.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942 as amended, and Executive Order No. 9250, Maximum Price Regulation No. 358 (Insulation Cambric and Separator Cloth), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1400.201 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

MAXIMUM PRICE REGULATION NO. 358—INSULATION CAMBRIC AND SEPARATOR CLOTH

CONTENTS

ARTICLE I—PROHIBITIONS AND SCOPE OF REGULATION

Sec.

- 1 Sales of insulation cambric and separator cloth at higher than maximum prices prohibited.
- 2 To what products, transactions, and persons this regulation applies.
- 3 Prohibited practices.

ARTICLE II—MISCELLANEOUS

- 4 Records and reports.
- 5 Enforcement.
- 6 Petitions for amendment.

ARTICLE III—MAXIMUM PRICES

Appendix A: Maximum prices for principal kinds of insulation cambric and separator cloth.

- (a) Pricing finished insulation cambric.
- (b) Pricing varnished insulation cambric.
- (c) Pricing finished separator cloth.
- (d) Pricing varnished separator cloth.

ARTICLE IV—IN-LINE PRICES

Appendix B: Maximum prices for insulation cambric and separator cloth not specifically priced in Appendix A.

- (a) Pricing finished insulation cambric if a different finish is used.
- (b) Pricing finished insulation cambric if a different type of cloth is used.
- (c) Pricing finished insulation cambric if both the finish and type of cloth are different.

*Copies may be obtained from the Office of Price Administration.

- (d) Pricing finished insulation cambric made with tubing which is cut at a different angle or to a different width.
- (e) Pricing varnished insulation cambric if a different type of cloth is used.
- (f) Pricing varnished insulation cambric for which there was no list price in October 1941.
- (g) Pricing varnished separator cloth if a different weight or width of cloth is used.
- (h) Credit terms for finished insulation cambric.
- (i) Credit terms for varnished fabrics.
- (j) Uniform costs must be used.

Article I—Prohibitions and Scope of Regulation

SECTION 1 *Sales of insulation cambric and separator cloth at higher than maximum prices prohibited.*—(a) *Higher than maximum prices may not be charged.* On and after April 10, 1943, regardless of any contract, agreement, or other obligation, no person shall sell or deliver, and no person shall buy or receive any insulation cambric or separator cloth at prices higher than the maximum prices fixed by this regulation, and no person shall agree, offer or attempt to do any of these things.

(b) *Lower than maximum prices may be charged.* Nothing in this regulation prohibits sales or purchases at prices lower than the maximum prices.

SEC. 2 *To what products, transactions, and persons this regulation applies.*—(a) *What products are covered by this regulation.* This regulation covers the following products when their fiber content consists wholly of cotton:

(1) "Varnished insulation cambric", which is any fabric which has been coated with a varnish, oil or other natural or synthetic substance for use for electrical insulating purposes;

(2) "Finished insulation cambric", which is any uncoated fabric finished for the purpose of rendering such fabric suitable for processing into a varnished insulation cambric;

(3) "Varnished separator cloth", which is any fabric which has been coated with a varnish, oil or other natural or synthetic substance for use in the manufacture of rubber products or in the processing of rubber as lining or backing to separate layers of rubber and to increase or protect the adhesive qualities of the surfaces so separated; and

(4) "Finished separator cloth", which is any uncoated fabric finished for the purpose of rendering such fabric suitable for processing into a varnished separator cloth.

The terms "insulation cambric" and "separator cloth" mean finished or varnished insulation cambric and finished or varnished separator cloth of the kinds described in this section.

(b) *What products are excluded from this regulation.* The provisions of this regulation do not apply to the following:

- (i) Friction tape.
- (ii) Any fabric covered by Maximum Price Regulation No. 149—Mechanical Rubber Goods.

(iii) Any fabric covered by Maximum Price Regulation No. 220—Certain Rubber Commodities.

(c) *What transactions are covered by the regulation.* This regulation applies to all sales and purchases of insulation cambric and separator cloth except retail sales.

The term "retail sales" means sales in small quantities to ultimate consumers for direct household consumption, and not for resale or further processing in any form.

(d) *What persons are covered by the regulation.* Any person who makes any of the sales or purchases of insulation cambric or separator cloth referred to in paragraph (c) of this section is subject to this regulation. The term "person" includes: an individual, corporation, partnership, association, or any other organized groups; the United States, or any government, or any of its political subdivisions; or any agent or agency of the foregoing.

Sec. 3 *Prohibited practices.* Any practice which is a device to obtain a consideration above the maximum price is as much a violation of this regulation as a sale above the maximum price.

Article II—Miscellaneous

Sec. 4 *Records and reports.*—(a) *Records.* On and after April 10, 1943, every person making a purchase, sale or delivery of insulation cambric or separator cloth shall keep complete and accurate records as follows:

(1) The date of each purchase, sale or delivery,

(2) The terms of sale,

(3) The name and address of the buyer or seller,

(4) The price paid or received,

(5) The quantity, quality and finish of each type of insulation cambric or separator cloth purchased or sold, and

(6) In the case of the seller, a record of all items necessary to compute the maximum price.

These records must be kept for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942 remains in effect.

(b) *Reports.* On and after April 10, 1943, every person who sells or offers for sale insulation cambric or separator cloth shall submit such reports as the Office of Price Administration may from time to time require.

Sec. 5 *Enforcement.* Any person who violates any provision of this regulation is subject to civil and criminal penalties, civil enforcement actions, and suits for treble damages provided for by the Emergency Price Control Act of 1942.

Sec. 6 *Petitions for amendment.* Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1¹ issued by the Office of Price Administration.

¹ 7 F.R. 8961, 8 F.R. 3313, 3533.

Article III—Maximum Prices

Appendix A: *Maximum prices for principal kinds of insulation for cambric and separator cloth.*—(a) *How to determine maximum prices for finished insulation cambric.* (1) The maximum price for finished insulation cambric shall be the established maximum price for the cotton grey goods from which the cambric is finished increased by the applicable margin per linear yard set forth in Table I.

(2) For the purposes of subparagraph (1) of this paragraph:

(i) The established maximum price for the cotton grey goods shall be the maximum price on the day the contract for sale of the finished insulation cambric is made;

(ii) The established maximum price for seamless bias-cut tubing cut to a width of 37 to 39 inches shall be the established maximum price of the uncut tubing divided by 1.4 if the tubing is cut at a 45° angle or by 2 if the tubing is cut at a 30° angle.

TABLE I—FINISHED INSULATION CAMBRIC

Type of cloth	Margins in cents per linear yard		
	Regular finish	Soft finish	Bleached finish
Print cloth, carded, 60 x 48 to 80 x 80 inclusive	2.80	2.05	3.00
Sheetings, carded, 2.50 yards to 5.00 yards inclusive	2.80	2.05	3.00
Lawns, carded and combed	3.25	2.50	3.45
Seamless tubing cut at either a 30° or 45° angle to a width of 37" to 39"	5.50		

(3) When used in the above table the term:

(i) "Regular finish" refers to finished insulation cambric which has been singed, starched and friction calendered but not bleached; (ii) "Soft finish" refers to finished insulation cambric which has been singed, starched, and plain calendered but not bleached; (iii) "Bleached finish" refers to finished insulation cambric which has been bleached, singed, starched and friction calendered;

(4) The maximum prices are net selling prices f. o. b. finishing plant and nothing may be added by the seller for any inward freight, put-up, or other costs or expenses.

(b) *How to determine maximum prices for varnished insulation cambric.*

(1) The maximum price for varnished insulation cambric shall be the seller's list price as of October 1941, increased by the applicable margin set forth in Table II and determined as follows:

(i) *Linear yard basis.* Where the list price is on a linear yard basis, the margin shall be the amount set forth in Column 1 multiplied by the width in inches;

(ii) *Square yard basis.* Where the list price is on a square yard basis, the

margin shall be the amount set forth in Column 2;

(iii) *Linear foot basis.* Where the list price is on a linear foot basis, the margin shall be the amount set forth in Column 3 multiplied by the width in inches;

(iv) *Pound basis.* Where the list price is on a pound basis, the margin shall be the amount set forth in Column 2, divided by the number of pounds per square yard.

TABLE II—VARNISHED INSULATION CAMBRIC

Type of cloth	Column 1	Column 2	Column 3
	Margin in dollars per linear yard	Margin in dollars per square yard	Margin in dollars per linear foot
Print cloths	\$.00023	\$.0084	\$.000077
Sheetings	.00023	.0084	.000077
Lawns	.00035	.0126	.000117
Seamless bias cut tubing	.00015	.0054	.000050

(2) The maximum prices are gross selling prices before discounts of any nature are deducted and shall include all commissions. Every seller shall maintain the discounts or allowances which he offered in October 1941.

(c) *How to determine maximum prices for finished separator cloth.* (1) The maximum price for finished separator cloth shall be the established maximum price for the cotton grey goods from which the cloth is finished increased by the applicable margin per linear yard set forth in Table III.

(2) For the purposes of subparagraph (1) of this paragraph, the established maximum price for the cotton grey goods shall be the maximum price on the day the contract for sale of the finished separator cloth is made.

TABLE III—FINISHED SEPARATOR CLOTH

Type of cloth	Margins in cents per linear yard	
	Undyed	Dyed
Cotton	3.000	3.375

(3) The maximum prices are net selling prices f. o. b. finishing plant and nothing may be added by the seller for any inward freight, put-up, or other costs or expenses.

(d) *How to determine maximum prices for varnished separator cloth.* (1) The maximum price for varnished separator cloth shall be the established maximum price for the cotton grey goods from which the cloth is varnished increased by the applicable margin per linear yard set forth in Table IV.

(2) For the purposes of subparagraph (1) of this paragraph, the established maximum price for the cotton grey goods shall be the maximum price on the day the contract for sale of the varnished separator cloth is made.

TABLE IV—VARNISHED SEPARATOR CLOTH

Weight and width of cotton grey goods	Margins in cents per linear yard	
	Undyed	Dyed
3.00-3.99 yards, 40" width.....	14.25	14.625
4.00-4.99 yards, 40" width.....	13.75	14.125
5.00-7.99 yards, 40" width.....	13.50	13.875
5.00-7.99 yards, 32" width.....	13.25	13.625

(3) The maximum prices are gross selling prices before discounts of any nature are deducted and shall include all commissions. Every seller shall maintain the discounts or allowances, except quantity discounts, which he offered in March 1942.

Article IV—In-line Prices

Appendix B: Maximum prices for insulation cambric and separator cloth not specifically priced in Appendix A. The pricing methods provided for in this Appendix are methods for pricing finished or varnished fabrics which are not specifically priced in Appendix A.

(a) Pricing finished insulation cambric if a different finish is used. The maximum price for finished insulation cambric, if the type of cloth is the same but the finish is different from any of those enumerated in Table I of Appendix A, shall be the established maximum price for the cotton grey goods from which the cambric is finished increased by a margin per linear yard computed as follows:

(1) The seller shall determine the cost of the finish enumerated in Table I which is most comparable to the finish which is being used;

(2) He shall deduct that cost from the appropriate margin for the comparable finish enumerated in that table;

(3) The difference obtained shall be added to the cost of the finishing process which is being used.

(b) Pricing finished insulation cambric if a different type of cloth is used. The maximum price for finished insulation cambric, if the finish is the same as one of those enumerated in Table I of Appendix A but the type of cloth is different, shall be the established maximum price for the cotton grey goods from which the cambric is finished increased by the margin per linear yard for the most comparable type of cloth set forth in that table.

(c) Pricing finished insulation cambric if both the finish and type of cloth are different. The maximum price for finished insulation cambric, if both the finish and the type of cloth are different from any of those enumerated in Table I of Appendix A, shall be the established maximum price for the cotton grey goods from which the cambric is finished increased by a margin per linear yard determined, as to the finish, in accordance with the provisions of paragraph (a) of this Appendix for the most comparable type of cloth set forth in that Table.

(d) Pricing finished insulation cambric made with tubing which is cut at a

different angle or to a different width. The maximum price for finished insulation cambric in cents per linear yard, if the type of cloth is tubing cut at an angle other than 30° or 45° or cut to a width less than 37 inches or more than 39 inches, shall be computed on the basis of the weights of uncut tubing and prices per pound listed as follows:

Weight of uncut tubing:	Cents per pound
Under 1.00 yard.....	10
1.00 to 1.99 yards.....	20
2.00 to 2.99 yards.....	30
3.00 to 4.99 yards.....	40
Over 4.99 yards.....	50

(e) Pricing varnished insulation cambric where a different type of cloth is used. The maximum price for varnished insulation cambric, if the type of cloth is different from any of those types enumerated in Table II of Appendix A, shall be the seller's list price for that cambric as of October 1941 increased by the applicable margin for the most comparable type of cloth set forth in Table II and determined in accordance with the provisions of section 8 (b) (1).

(f) Pricing varnished insulation cambric for which there was no list price. The maximum price for varnished insulation cambric for which the seller had no list price in October 1941, shall be determined by the seller as follows:

Unit direct costs of comparable fabrics selected	Maximum selling price for each such fabric	Dollar mark-up for each such fabric	Average percentage mark-up for such fabrics
\$1.00 .70	\$1.40 .90	.40 .20	\$2.30 (sum of maximum prices) - 1.70 (sum of unit direct costs)
\$1.70	\$2.30	.60 ÷ 2 = .30	.60 ÷ \$1.70 = 35.3%

Unit direct cost × average percentage mark-up = \$.80 × 35.3% = \$.282 (amount of average percentage mark-up)

Unit direct cost + amount of average percentage mark-up = \$.80 + \$.282 = \$1.082

Unit direct cost + average dollar mark-up = \$.80 + \$.30 = \$1.10

Maximum selling price of fabric being priced (the lower of the above two sums) is \$1.082

(5) The average percentage markup over unit direct cost shall be calculated by computing the percentage markup between the sum of the unit direct costs and the sum of the maximum prices of the comparable fabrics selected.

(6) The average dollar markup over unit direct cost shall be calculated by averaging the individual dollar markups between the unit direct costs and the maximum prices of the comparable fabrics selected.

(g) Pricing varnished separator cloth if a different weight or width of cloth is used. The maximum price for varnished separator cloth, if the weight or width of the cotton grey goods is different from any of those enumerated in Table IV of Appendix A, shall be the established maximum price for the grey goods from which the cloth is varnished increased by an amount per linear yard computed as follows:

(1) Determine the unit direct cost. The "unit direct cost" is the sum of the costs per unit of the fabric, of other materials used in the varnished fabric, and of labor.

(2) Select from the fabrics in his price list of October 1941, two comparable fabrics: the one which has a unit direct cost immediately higher and the one which has a unit direct cost immediately lower than the unit direct cost of the fabric being priced. If a comparable fabric has the same unit direct cost as the fabric being priced, it shall be selected in addition to the comparable fabrics immediately higher and lower. If all comparable fabrics are either higher or lower, the one closest in unit direct cost shall be selected.

(3) Determine both the average percentage and the average dollar markup over unit direct cost for the comparable fabrics selected.

(4) Apply to the unit direct cost of the fabric either the average percentage or the average dollar markup, whichever will yield the lowest price. The resulting price shall be the maximum price.

EXAMPLE OF THE ABOVE COMPUTATION

[Assume that the unit direct cost of fabric being priced is \$.80]

(1) The seller shall determine the cost of labor and materials used in the finish² and varnish of the cloth enumerated in Table IV which is most comparable to the cloth which is being used;

(2) He shall deduct that cost from the appropriate margin for the comparable cloth enumerated in that table;

(3) The difference obtained shall be added to the cost of labor and materials used in the finish² and varnish of the cloth which is being used.

(h) Credit terms for finished insulation cambric. The maximum prices for finished insulation cambric priced under paragraphs (a) to (d), inclusive, of this Appendix are net selling prices f. o. b. finishing plant and nothing may be added by the seller for any inward freight, put-up or other costs or expenses.

(i) Credit terms for varnished fabrics—(1) Varnished insulation cambric. The maximum prices for varnished fabrics priced under paragraphs (e) and (f) of this Appendix are gross selling prices before discounts of any nature

² If the finishing is done by a person other than the varnisher, the cost of labor and materials shall be the amount charged to the varnisher by the person who does the finishing.

are deducted and shall include all commissions. Every seller shall maintain the discounts or allowances which he offered in October 1941.

(2) *Varnished separator cloth.* The maximum prices for varnished fabrics priced under paragraph (g) of this Appendix are gross selling prices before discounts of any nature are deducted and shall include all commissions. Every seller shall maintain the discounts or allowances, except quantity discounts, which he offered in March 1942.

(j) *Uniform costs must be used.* In any pricing method in this Appendix where the seller must determine his price on the basis of the cost of a comparable fabric or finish, he must compute that cost so as to be consistent with the computation of the cost of the item being priced. For example, if he computes labor costs as of one date for the fabric being priced, he must compute those costs as of the same date for the comparable fabric, or if he uses cost prices of materials in one instance, he must use cost prices (not market prices or replacement costs) in the other.

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

This regulation shall become effective April 10, 1943.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5343; Filed, April 5, 1943; 4:57 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 3, Amendment 49]

SUGAR RATIONING REGULATIONS

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Rationing Order No. 3 is amended in the following respects:

Section 1407.171 is added to read as follows:

§ 1407.171 *Imports of sugar by certain persons.* Notwithstanding any provision to the contrary contained in Rationing Order No. 3, the following persons may receive sugar from the Collector of Customs and the Collector of Customs may deliver sugar to them without the surrender of stamps or certificates:

(a) Upon request by the Department of State, representatives of foreign governments who are within the classes of

persons specified in Article 432 (a) or Article 433 (c), Customs Regulations of 1937.

(b) Members of the armed forces of the United Nations, other than those of the United States, who are on duty within the United States, where the sugar is consigned or addressed to them and is intended for their personal or official use.

(c) Enemy prisoners of war and enemy civilian internees and detainees in the United States, where the sugar is consigned or addressed to them.

This amendment shall become effective April 10, 1943.

(Pub. Law 421, 77th Cong., E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; W.P.B. Dir. No. 1 and Supp. Dir. No. IE, 7 F.R. 562, 2965; Food Dir. No. 3, 8 F.R. 2005)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5338; Filed, April 5, 1943; 4:56 p. m.]

PART 1442—CORDAGE

[MPR 360]

BINDER TWINE

In the judgment of the Price Administrator, the maximum prices established by this regulation are and will be generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250. A statement of the considerations involved in the issuance of this regulation, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

§ 1442.2 *Maximum prices for binder twine.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, Maximum Price Regulation No. 360 (Binder Twine), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1442.2 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

MAXIMUM PRICE REGULATION 360—BINDER TWINE

CONTENTS

Sec.

- 1 Prohibition against transactions at prices in excess of maximum prices.
- 2 To what products, transactions and geographical areas this regulation applies.
- 3 Maximum prices for sales of binder twine to jobbers and retail stores.
- 4 Maximum prices for retail sales of binder twine.
- 5 Relation of this regulation to other regulations.
- 6 Enforcement.
- 7 Licensing and registration.
- 8 Records and reports required.
- 9 Petitions for amendment.
- 10 Prohibited practices.
- 11 Adjustable pricing.

SECTION 1 *Sales of binder twine at higher than maximum prices prohibited.* (a) On and after April 5, 1943, regardless of any contract or other obligation

no person shall sell or deliver and no person shall buy or receive in the course of trade or business, any binder twine at prices higher than the maximum prices established by this regulation, and no person shall agree, offer or attempt to do any of these things;

(b) Prices lower than the maximum prices may, of course, be charged and paid.

SEC. 2 *To what products, transactions and geographical areas this regulation applies—*(a) *What products and transactions are covered by this regulation.* This regulation applies to all sales of binder twine of all types and qualities.

"Binder twine" means twine, whether domestic or imported, manufactured for use in conjunction with mechanical harvesting equipment for tying bundles of agricultural crops.

(b) *What geographical areas are covered.* This regulation shall be applicable to the continental United States but not to the territories and possessions of the United States.

SEC. 3 *Maximum prices for sales of binder twine to jobbers and retail stores.*—(a) *Prices per bale, f. o. b. applicable base-point.*

SALES TO JOBBERS

Quantity purchased	500-foot	550-foot	600-foot
Less than 4,000 bales.....	\$5.75	\$6.00	\$6.375
4,000 to 9,999 bales.....	5.625	5.875	6.25
10,000 to 19,999 bales.....	5.50	5.75	6.125
20,000 bales or more.....	5.375	5.625	6.00

SALES TO RETAIL STORES

	\$6.125	\$6.375	\$6.75
Less than 200 bales.....			
200 to 399 bales.....	6.00	6.25	6.625
400 bales or more.....	5.875	6.125	6.50

The "applicable base-point" for domestically produced binder twine means the city in which it was manufactured unless the freight rate from any one of the shipping points listed below to the place of delivery is less than the freight rate from the city in which the twine was manufactured in which case the shipping point listed below having the lowest freight rate to the point of delivery shall be the applicable base-point.

Baltimore, Maryland,
Beaumont, Texas,
Boston, Massachusetts,
Buffalo, New York,
Chicago, Illinois,
Corpus Christi, Texas,
Houston, Texas,
Lake Charles, Louisiana,
Galveston, Texas,
Duluth, Minnesota,
Los Angeles, California,
Milwaukee, Wisconsin,
New York, New York,
New Orleans, Louisiana,
Norfolk, Virginia,
Philadelphia, Pennsylvania,
San Francisco, California,
Portland, Oregon,
Seattle, Washington.

The "applicable base-point" for sales of binder twine manufactured outside of the continental United States shall be the port of entry for such twine.

The "quantity purchased" means the quantity of binder twine purchased from

*Copies may be obtained from the Office of Price Administration.

7 F.R. 2966, 3242, 3783, 4545, 4618, 5193, 5361, 6084, 6473, 6828, 6937, 7269, 7321, 7510, 7557, 8402, 8655, 8710, 8739, 8809, 8830, 8831, 9042, 9396, 9460, 9899, 10017, 10258, 10556, 10845; 8 F.R. 166, 262, 445, 620, 1028, 1204, 1288, 2026, 2153, 2432, 2433, 2675, 2758, 3176, 3180, 3522.

the seller by the purchaser during the binder twine year ending October 31 of each year. Shipments of binder twine made during the course of the binder twine year may be invoiced and paid for at the applicable maximum price for the quantity shipped: *Provided*, That, if any later purchase of binder twine causes the establishment of a lower maximum price per bale, a rebate or allowance shall be made to the purchaser so that the amount charged per bale for all purchases up to that time does not exceed the lower maximum price established by the later purchase. Any such rebate or allowance shall be shown on an invoice or credit memorandum delivered to the purchaser within 30 days of the date of shipment of the purchase establishing the lower maximum price.

"Jobber" means any person who during the preceding binder twine year ended October 31 was treated by the seller as a jobber of binder twine, as evidenced by price quotations and business correspondence, and any other person conducting a binder twine business of substantially similar character. In general, the term means a person who resells a substantial quantity of the binder twine purchased by him to other jobbers or to retail stores.

"500 foot binder twine" means binder twine measuring from 475 to 525 feet to the pound of twine. "550 foot binder twine" means binder twine measuring from 526 to 575 feet to the pound of twine. "600 foot binder twine" means binder twine measuring more than 575 feet to the pound of twine.

A "bale" of binder twine means a parcel containing approximately 48 pounds of binder twine and weighing approximately 50 pounds gross, including wrappings and lashing.

(b) *Terms and discounts applicable to sales by binder twine manufacturers.* The maximum prices established by paragraph (a) of this section for sales by manufacturers of binder twine are subject to the following terms and discounts:

(1) Except for purchases by persons located in the territory listed in paragraph (2), below, shipments made prior to June 20 are net cash October 1, less a discount of 5% for payment on or before July 1, and shipments made on or after June 20 are net cash 60 days from date of invoice, less a discount of 5% for payment within 10 days of the date of invoice: *Provided*, That in the case of any shipment made prior to June 20 for which the seller requires payment before July 1, the maximum prices enumerated shall be reduced by the amount of the 5% cash discount and, in addition, shall be reduced at a rate no lower than 6% per annum for the period between the date of such shipment and July 1.

(2) In the case of purchases by persons located in the states of Maryland, Delaware, Virginia, West Virginia, Kentucky, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Arkansas, Missouri, Kansas, Oklahoma, Texas, New Mexico, or Arizona, or in the District

of Columbia, shipments made prior to May 20 are net cash September 1, less a discount of 5% for payment on or before June 1, and shipments made on or after May 20 are net cash 60 days from date of invoice, less a discount of 5% for payment within 10 days of the date of invoice: *Provided*, That in the case of any shipment made prior to May 20 for which the seller requires payment before June 1, the maximum prices enumerated shall be reduced by the amount of the 5% cash discount and, in addition, shall be reduced at a rate no lower than 6% per annum for the period between the date of such shipment and June 1.

(c) *Terms and discounts applicable to sales by jobbers.* The maximum prices established by paragraph (a) of this Section for jobbers' sales of binder twine shall be subject to the same terms and discounts granted by the seller to a binder twine purchaser of the same class during the preceding binder twine year ended October 31: *Provided*, That in no event shall the terms and discounts be less favorable to the purchaser than 5% discount for cash within ten days of date of invoice, net 30 days.

(d) *Sales to jobbers and retail stores on a delivered basis.* A delivered price in excess of the maximum price f. o. b. applicable base-point may be charged for delivery to a point other than such base-point consisting of the maximum price f. o. b. applicable base-point plus (1) the rail freight on an identical shipment from the applicable base-point to the point of delivery; or (2) if rail transportation is not available to the point of delivery, a combination of the rail freight from the applicable base-point to the rail point nearest to the point of delivery and the freight on an identical shipment by other available commercial carrier having the lowest rate for shipment from such rail point to the point of delivery.

SEC. 4 *Maximum prices for retail sales of binder twine.* The term "retail sale" means a sale to the ultimate consumer.

(a) *Retail sales of bale lots.* The maximum price per bale, for retail sales of binder twine, f. o. b. retailer's store, is the sum of the following (adjusted to the nearest full cent):

(1) The maximum price per bale enumerated in section 3(a) of this regulation (without regard to the discounts provided for in section 3(b) or 3(c)) for sales of binder twine of the same type to retail stores in a quantity of less than 200 bales;

(2) Freight from the "applicable base-point" to the seller's store at the lowest available commercial carrier rate for an l. c. l. shipment of binder twine; and

(3) A markup of: (i) 75 cents per bale, if during the preceding binder twine year ended October 31 the seller's total volume of retail sales of binder twine was 400 bales or more; or

(ii) \$1 per bale, if during the preceding binder twine year ended October 31 the seller's total volume of retail sales of binder twine was less than 400 bales.

For the purpose of determining whether a seller made retail sales of a quantity of 400 or more bales of binder twine during the preceding binder twine year, the combined sales of a seller who made retail sales through more than one retail outlet shall be taken into consideration.

(b) *Retail sales of fractional parts of a bale.* The maximum price per ball of binder twine for retail sales involving fractional parts of a bale shall be the maximum price determined pursuant to paragraph (a), above, for retail sales of the full bale, divided by the number of balls of twine packed in such full bale.

(c) *Terms.* The maximum prices established by this regulation for retail sales of binder twine are net prices and no discounts or allowances therefrom need be granted.

SEC. 5 *Relation to other regulations—*

(a) *General Maximum Price Regulation, Maximum Price Regulation No. 133 and Maximum Price Regulation No. 188.* The provisions of the General Maximum Price Regulation,¹ except as provided in section 7 (b), below, Maximum Price Regulation No. 133² and Maximum Price Regulation No. 188³ shall not apply and this regulation shall apply to sales and deliveries of binder twine.

(b) *Revised Maximum Export Price Regulation.* The maximum price for export sales of binder twine is governed by the Revised Maximum Export Price Regulation⁴ issued by the Office of Price Administration.

SEC. 6 *Enforcement.* (a) Persons violating any provisions of this regulation are subject to the criminal penalties, civil enforcement actions, suits for treble damages, and proceedings for revocation of license provided for by the Emergency Price Control Act of 1942.

(b) War procurement agencies and their contracting or paying finance officers are not subject to any liability, civil or criminal, imposed by this regulation. "War Procurement agencies" include the War Department, the Department of the Navy, the United States Maritime Commission and the Lend-Lease Section in the Procurement Division of the Treasury Department, or any of their agencies.

SEC. 7 *Licensing and registration.* (a) The provisions of Supplementary Order No. 36,⁵ licensing sellers of yarns, textiles, textile products, and services related thereto, shall apply to every seller other than at retail of binder twine subject to this regulation. Supplementary Order No. 36 provides, in brief, that a license is necessary in order to make sales, other than at retail, of any yarns, textiles, textile products or services for which maximum prices are established by this and certain other regulations. A license is automatically granted to all sellers making such sales. It is not necessary to apply for the

¹ 8 F.R. 3096.

² 7 F.R. 3185, 6936, 7599, 8948; 8 F.R. 134, 2286.

³ 7 F.R. 5872, 7967, 8943, 8948, 10155; 8 F.R. 537, 1815, 1980, 3105.

⁴ 7 F.R. 5059, 7242, 8829, 9000, 10530.

⁵ 8 F.R. 1798, 2431.

license, but sellers may later be required to register. Licenses may be suspended for violations in connection with the sale of any commodity which the seller is licensed to sell by Supplementary Order No. 36. No person whose license is suspended may sell any of such commodities during the period of suspension.

(b) The registration and licensing provisions of sections 15 and 16 of the General Maximum Price Regulation are applicable to all sales of binder twine at retail. Section 16 automatically licenses persons selling at retail any commodity for which maximum prices are established by the Office of Price Administration. Section 15 provides that sellers may hereafter be required to register.

SEC. 8. Records and reports—(a) Records. Every seller must keep a record of every sale for which a maximum price is established by this regulation, including a description of the commodity sold, the name and address of the buyer, the date of the sale and the price. Every buyer making purchases for resale shall keep similar records of such purchases, including the name and address of the seller. All such records must be kept for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, is in effect.

(b) **Reports.** Any person affected by this regulation shall submit such reports as the Office of Price Administration may, from time to time, require.

SEC. 9. Petitions for amendment. Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1,⁶ issued by the Office of Price Administration.

SEC. 10 Prohibited practices. Any practice which is used as a device to effect a higher-than-ceiling price without actually raising the dollars-and-cents price is as much a violation of this regulation as an outright over-ceiling price. This applies to devices making use of commissions, services, transportation arrangements, premiums, special privileges, tying agreements, trade understandings and the like.

SEC. 11 Adjustable pricing. Any person may offer or agree to adjust or fix prices to or at prices not in excess of the maximum prices in effect at the time of delivery. In an appropriate situation, where a petition for amendment requires extended consideration, the Price Administrator may, upon application, grant permission to agree to adjust prices upon deliveries made during the pendency of the petition in accordance with the disposition of the petition.

Effective Date

This regulation shall become effective April 5, 1943: *Provided*, That any shipment of binder twine made between January 1, 1943 and April 4, 1943, inclusive, to a jobber or to a retail store under an open price arrangement with the understanding between the buyer and the seller that the price to be charged

therefor would be a price not in excess of the maximum price ultimately established by the Office of Price Administration for sales of binder twine for the 1942-1943 binder twine year, may be invoiced and paid for at a price not in excess of the maximum prices established by this regulation.

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5341; Filed, April 5, 1943;
4:57 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Amendment 26 to RO 12¹]

COFFEE RATIONING REGULATIONS

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Ration Order No. 12 is amended in the following respects:

1. Section 1407.959 is amended to read as follows:

§ 1407.959 *Transfer of green coffee to consumers prohibited.* Notwithstanding anything to the contrary contained in Ration Order No. 12, no person, except as provided in § 1407.1077a, shall on or after November 22, 1942, transfer green coffee to a consumer, and no consumer shall acquire green coffee.

2. Section 1407.1077a is added to read as follows:

§ 1407.1077a *Imports of coffee by certain persons.* Notwithstanding any provision to the contrary contained in Ration Order No. 12, the following persons may acquire coffee from the Collector of Customs and the Collector of Customs may transfer coffee to them without the surrender of stamps or certificates and irrespective of any restriction on the transfer or acquisition of green coffee imposed by Ration Order No. 12:

(a) Upon request by the Department of State, representatives of foreign governments who are within the classes of persons specified in Article 432 (a) or Article 433 (c), Customs Regulations of 1937.

(b) Members of the armed forces of the United Nations, other than those of the United States, who are on duty within the United States, where the coffee is consigned or addressed to them and is intended for their personal or official use.

(c) Enemy prisoners of war and enemy civilian internees and detainees in the United States, where the coffee is consigned or addressed to them.

This amendment shall become effective April 10, 1943.

*Copies may be obtained from the Office of Price Administration.

¹8 F.R. 3400, 3443.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 507, 421, and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10129; W.P.B. Dir. No. 1, Supp. Dir. No. 1-R; Food Dir. 3, 8 F.R. 2005)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5337; Filed, April 5, 1943;
4:56 p. m.]

PART 1499—COMMODITIES AND SERVICES [GMPR, Amendment 49]

MARKING AND POSTING CERTAIN PRICES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Section 1499.13 (c) is amended to read as follows:

§ 1499.13 *Maximum prices of cost-of-living commodities: statement, marking or posting.* * * *

(c) No person is required to mark or file the maximum price of any commodity manufactured by him if his only sales at retail of such commodity are made to his employees. And no person is required to mark, post or file the maximum price of any commodity determined for an "accommodation sale" at retail pursuant to the terms of § 1499.73 (a) (51) of Supplementary Regulation No. 14 to the General Maximum Price Regulation.

This amendment shall become effective April 10, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5345; Filed, April 5, 1943;
4:58 p. m.]

TITLE 36—PARKS AND FORESTS

Chapter I—National Park Service

PART 20—SPECIAL REGULATIONS

GREAT SMOKY MOUNTAINS NATIONAL PARK

Pursuant to the authority contained in the Act of August 25, 1916 (39 Stat. 535, 16 U.S.C. 3), § 20.14 (a) of Title 36, Code of Federal Regulations, is amended to read as follows:

§ 20.14 *Great Smoky Mountains National Park (a) Fishing; open and closed waters.* The following park streams in the States of North Carolina and Tennessee are open to fishing. All other streams are closed. Main streams only of waters listed are open; all tributaries thereof are closed.

(1) *North Carolina section of the park:*

Big Creek below Gunter Fork.
Cataloochee Creek below Palmer Creek.
Rough Fork below George Ira Creek.
Oconaluftee River below Kephart Prong.

¹8 F.R. 3096.

⁶7 F.R. 8961; 8 F.R. 3313.

Raven Fork below Cherokee Reservation.
 Straight Fork below Balsam Corner
 Creek.
 Bradley Fork below Tennessee Branch.
 Deep Creek below confluence of Right and
 Left Forks.
 Right Fork below Cherry Creek.
 Forney Creek below Huggins Creek.
 Jonas Creek below Little Jones Creek.
 Twentymile Creek below Greer Branch.
 Moore Spring Branch below Dalton
 Branch.

(2) *Tennessee section of the park:*

Cosby Creek below Dry Branch.
 Middle Prong Little Pidgeon River below:
 Porters Creek.
 Porters Creek below Long Branch.
 False Gap Prong below Kalanu Prong.
 West Prong Little Pidgeon River below Alum
 Cave Creek.
 Little River below Meigs Post Prong.
 Fish Camp Prong below Goshen Prong.
 West Prong Little River below Laurel Creek.
 Middle Prong Little River below Thunder-
 head Prong.
 Lynn Camp Prong below Indian Flats
 Prong.
 Abrams Creek below Anthony Creek.
 Anthony Creek below end of truck trail.

(39 Stat. 535; 16 U.S.C. 3)

Issued this 26th day of March 1943.

[SEAL] ABE FORTAS,
Acting Secretary of the Interior.

[F. R. Doc. 43-5350; Filed, April 6, 1943;
 10:18 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter II—Bureau of Reclamation

[No. 53]

PART 402—ANNUAL WATER CHARGES¹

YUMA IRRIGATION PROJECT

MARCH 16, 1943.

1. *Annual operation and maintenance charges for lands under public notice, Reservation Division:* The annual operation and maintenance charge for the irrigation season of 1943, and thereafter until further notice, against all lands of the Reservation Division of the Yuma Irrigation Project, Arizona-California, under public notice, shall be a minimum of two dollars and twenty cents (\$2.20) per irrigable acre, whether water is used or not, which charge shall permit the delivery of not to exceed 5 acre-feet of water per acre on certain sandy areas shown on the list attached to public notices No. 31 dated April 14, 1931, No. 40 dated March 1, 1935, No. 43 dated February 17, 1936, No. 47 dated March 5, 1937, and No. 49 dated March 28, 1938, and of not to exceed 4 acre-feet of water per acre on all other lands of this division; additional water shall be furnished at the rate of one dollar (\$1.00) per acre-foot. Where, in the opinion of the Superintendent, it may be done without interference with other project requirements, upon written request filed in ad-

vance by the water users, water will be furnished free of charge for reclaiming lands by the removal of alkali either by growing rice or similar crops or by the usual leaching methods; and water in excess of the minimum amount herein provided, which is to be used for the growing of fertilizer crops of no commercial value or which is to be used for the purpose of depositing silt upon the land, shall be furnished free of charge. All lands for which free water was served during the year 1942 will not again be served free water until evidence satisfactory to the project superintendent has been made that the water so granted free of charge during the year 1942 was applied to the land in sufficient quantities over a period of not less than 3 months, in which event water shall again be served free of charge provided the results accomplished during the preceding irrigation season were not satisfactory. All operation and maintenance charges shall be due and payable on March 1 of each year for the preceding irrigation season to the Agent-Cashier, Bureau of Reclamation, Yuma, Arizona.

2. *Annual water rental charges for other lands, Reservation Division:* Lands not under public notice that can be irrigated from the present distribution system without further construction expense by the Bureau may secure irrigation water under water rental contracts at a rate of two dollars and twenty cents (\$2.20) per irrigable acre, which charge will permit the delivery of not to exceed 4 acre-feet of water per acre, and additional water will be delivered at the rate of one dollar (\$1.00) per acre-foot. All charges due under water rental contracts are payable in advance of the delivery of water. The minimum charge as specified shall be paid before any water is delivered during the current or subsequent seasons and all additional or excess water over the minimum of 4 acre-feet shall be paid for when ordered and prior to delivery. Refund will be made for excess water paid for but not used.

3. *Annual water rental charge for lands in the Valley Division not under public notice:* Lands in the Valley Division not under public notice which can be irrigated from the present distribution system without further construction expense by the United States may secure irrigation water during the calendar year 1943 and until further notice under water rental contracts at a rate of four dollars (\$4.00) per irrigable acre, which charge will permit the delivery of four acre-feet per acre. Additional water furnished will be charged for at the rate of one dollar (\$1.00) per acre-foot, payable in advance of delivery. All town lots that can be served under the present system may secure water under annual water rental contracts at the rate of five dollars (\$5.00) a lot and one dollar (\$1.00) for each additional lot in the same township, considering the maximum lot to be not over sixty (60) feet in width.

All payments under water rental contracts are due and payable in advance of the delivery of water to the Agent-Cashier, Bureau of Reclamation, Yuma, Arizona.

MICHAEL W. STRAUS,
First Assistant Secretary.

[F. R. Doc. 43-5357; Filed, April 6, 1943;
 10:18 a. m.]

TITLE 46—SHIPPING

Chapter IV—War Shipping Administration

[General Order 24, Supp. 3, Revised]

PART 310—MERCHANT MARINE TRAINING

APPOINTMENT AND TRAINING OF CADETS IN UNITED STATES MERCHANT MARINE CADET CORPS

Section 310.57 is amended to read:

§ 310.57 *Pay.* (a) Cadets will receive pay at the rate of \$65 per month from the War Shipping Administration while at the Academy, basic schools, or places of special shore training. Pay while at the Academy or basic schools will commence on the date of attachment to the Academy or to basic schools. Cadets initially assigned to basic schools or the Academy for preliminary training and basic Naval Science shall not receive their balance of pay until after the date of their detachment from basic schools for assignments to ships or places of special shore training. Periods spent at places of special shore training shall be considered the same as time spent at the Academy or at basic schools.

(b) Cadets aboard ship, who sign articles or commence voyages on or after March 15, 1943, will receive pay, while attached to such vessel, at the rate of \$82.50 per month from their steamship company employers which represents the minimum basic monthly wage of \$65.00 and includes the additional emergency compensation of \$17.50, without regard to the port from which a vessel departs. In addition, steamship companies shall grant to Cadets aboard ship war bonuses as are or may be prescribed by the Maritime War Emergency Board for officers and crew of vessels.

(c) Cadets will not receive pay from the War Shipping Administration when not attached to the Academy or to basic schools or assigned to places of special shore training, except when specially authorized by the Supervisor.

(d) Cadets assigned to the Academy or basic schools for advanced courses or license preparation or while waiting assignment or while at places of special shore training shall receive their pay at the end of each calendar month and on the date of their detachment from the Academy, basic school, or place of special shore training.

(e) The Supervisor may place any Cadet on a non-pay basis for disciplinary reasons while assigned to the Academy,

¹ Affects tabulation in § 402.2f.

basic schools, or places of special shore training.

(E.O. 9054, 7 F.R. 837; E.O. 9198, 7 F.R. 5383)

[SEAL]

E. S. LAND,
Administrator.

APRIL 5, 1943.

[F. R. Doc. 43-5316; Filed, April 5, 1943;
1:51 p. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[Service Order 112, Amendment 1]

PART 95—CAR SERVICE

FREE TIME ON FRESH OR GREEN FRUITS OR VEGETABLES IN REFRIGERATOR CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 26th day of March, A. D. 1943.

Upon further consideration of the provisions of Service Order No. 112 of March 3, 1943, its application to cars engaged in intrastate commerce having been questioned, and

It appearing, that, due to the existing state of war, an emergency exists which, in the opinion of the Commission, requires immediate action to prevent shortage of railroad equipment and congestion of traffic: *It is ordered, That:*

Section 95.305 *Free time on fresh or green fruits or vegetables in refrigerator cars* is hereby amended by adding the following paragraph:

(c) This order shall apply to intrastate commerce as well as to interstate and foreign commerce carried by every common carrier by railroad subject to the Interstate Commerce Act.

It is further ordered, That copies of this amendment shall be served upon all common carriers by railroad subject to the Interstate Commerce Act and upon the Association of American Railroads, Car Service Division; and that notice of this amendment be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 43-5307; Filed, April 5, 1943;
11:52 a. m.]

[Service Order 113, Amendment 1]

PART 95—CAR SERVICE

DEMURRAGE CHARGES ON FLAT CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 26th day of March, A. D. 1943.

Upon further consideration of the provisions of Service Order No. 113 of March 3, 1943, its application to certain special types of cars and to cars engaged in intrastate commerce having been questioned, and

It appearing, that, due to the existing state of war, an emergency exists which, in the opinion of the Commission, requires immediate action to prevent shortage of railroad equipment and congestion of traffic: *It is ordered, That:*

Section 95.501 *Demurrage charges on flat cars* is hereby amended by adding the following paragraph:

(c) This order shall not apply to special types of cars of AAR mechanical designation (1) LP (pulpwood cars), (2) FL (logging cars), and (3) Cars having FM designation when equipped with log chains and bunks and assigned to logging service. This order shall apply to intrastate commerce as well as to interstate and foreign commerce carried by every common carrier by railroad subject to the Interstate Commerce Act.

It is further ordered, That copies of this amendment shall be served upon all common carriers by railroad subject to the Interstate Commerce Act and upon the Association of American Railroads, Car Service Division; and that notice of this amendment be given to the general public by depositing a copy in the office of the Secretary at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 43-5308; Filed, April 5, 1943;
11:52 a. m.]

[Corrected Service Order 115¹]

PART 95—CAR SERVICE

CARS OF FRUITS AND VEGETABLES HELD FOR DIVERSION OR RECONSIGNMENT

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 1st day of April, A. D. 1943.

It appearing, that carload shipments of fresh or green fruits or vegetables moving from points in the South are being held for diversion or reconsignment at points south of Potomac Yard, Va., and thereby delaying unduly the movement of trains; in the opinion of the Commission an emergency exists requiring immediate action to prevent shortage of railroad equipment and congestion of traffic:

It is ordered, That:

§ 95.306 *Cars of fruits and vegetables held for diversion or reconsignment.* (a) The operation of Atlantic Coast Line Railroad Company Tariff I. C. C. No. 660 (Agent Hoke), Seaboard Air Line Railway Company Tariff I. C. C. No. 660 (Agent Hoke), Southern Railway Company Tariff I. C. C. No. A 10944, and Richmond, Fredericksburg & Potomac

¹ 8 F.R. 4266.

Railroad Company Tariff I. C. C. No. 1614, which provide rules and charges governing diversion and reconsignment of cars of fresh or green fruits and vegetables is hereby suspended insofar as said tariffs authorize or permit shipments of such commodities originating in the States of Florida, Georgia, Alabama, Mississippi, and Louisiana, to be held at points on the Atlantic Coast Line east of Atlanta and north of Waycross, Ga., Seaboard Air Line Railway east of Atlanta and north of Savannah, Ga., Southern Railway east of Atlanta and north of Savannah, Ga., and the Richmond, Fredericksburg & Potomac Railroad, Richmond and north, for diversion, reconsignment, or holding for orders, as defined in said tariffs.

(b) Each of said railroads, on or before the effective date of this section, and upon not less than one day's notice to the Commission and to the public, shall file and post a supplement to each of its tariffs affected hereby, substantially in the form authorized in Rule 9 (k) of Tariff Circular No. 20, announcing the suspension of the operation of any of the provisions therein. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)-(17)).

It is further ordered, That this order shall become effective April 10, 1943, and shall remain in force until further order of the Commission; that copies of this order and direction shall be served upon the above-named railroads and upon the Association of American Railroads, Car Service Division; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 43-5309; Filed, April 5, 1943;
11:52 a. m.]

[Service Order 116]

PART 95—CAR SERVICE

EMBARGO ON EASTBOUND CARLOAD TRAFFIC FROM CALIFORNIA

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 5th day of April, A. D. 1943.

It appearing, that there is an excessive accumulation of empty cars in the State of California awaiting eastbound movement; an emergency exists requiring immediate action to prevent shortage of railroad equipment and congestion of traffic: *It is ordered, That:*

§ 95.8 *Embargo on eastbound carload traffic from California.* Effective 12:01 a. m., Pacific War Time, Tuesday, April 6, 1943, and continuing until 12:01 a. m., Pacific War Time, Friday, April 9, 1943, The Atchison, Topeka and Santa Fe Railway Company, Southern Pacific Company, Pacific Electric Railway Company, San Diego & Arizona Eastern Rail-

way Company, The Western Pacific Railroad Company (T. M. Schumacher and Sidney M. Ehrman, Trustees), Union Pacific Railroad Company, Great Northern Railway Company, and short lines dependent upon said railroads for car supply, place no cars for loading or accept billing for shipments of carload freight of any commodity to be consigned, reconsigned, or intended to be reconsigned from any point within the State of California to any point beyond the limits of that State except:

Freight moving on Government bills of lading.

Fresh fruits and vegetables in refrigerator cars.

Livestock.

Freight consigned to points within the States of Oregon and Washington.

Carload freight unloaded from vessels at ports.

(40 Stat. 101, Sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)-(17))

It is further ordered, That copies of this order and direction shall be served upon the railroads above named, and upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 43-5358; Filed, April 6, 1943;
11:11 a. m.]

Notices

DEPARTMENT OF THE INTERIOR.

Bituminous Coal Division.

[Docket No. A-1864]

DISTRICT BOARD 2

ORDER GRANTING MOTION FOR CONTINUANCE AND POSTPONING HEARING

In the matter of the petition of District Board No. 2 for the establishment of price classifications and minimum prices for the coals of the Donze mine of the Elders Ridge Coal Company in District No. 2.

The above entitled matter having been heretofore scheduled for hearing on April 6, 1943, at 10 o'clock in the forenoon of that day, at a hearing room of the Bituminous Coal Division, Washington, D. C., by a notice of and order for hearing issued on March 4, 1943; and

A motion for a continuance having been filed herein by District Board No. 2, the original petitioner in the above-entitled matter, requesting that said hearing be continued to May 6, 1943, or such date thereafter as may be convenient for the Director and the parties; and

The Director, deeming it advisable that said motion should be granted to the extent as hereinafter indicated and that said hearing should be continued;

Now, therefore, it is ordered, That the hearing in the above-entitled matter be, and the same hereby is, continued from April 6, 1943, at 10 o'clock in the forenoon of that day until such time as the Director may hereafter designate.

Dated: April 3, 1943.

[SEAL]

DAN H. WHEELER,
Director.

[F. R. Doc. 43-5296; Filed, April 5, 1943;
11:29 a. m.]

[Docket No. B-205]

BROOKWOOD SHAFT, INC.

ORDER DIRECTING CODE MEMBER TO CEASE AND DESIST

Upon the basis of the findings of fact and conclusions of law set forth in the opinion of the Director, filed simultaneously herewith, wherein it appears that code member wilfully violated the provisions of Rules 4 (A) and 9 (a) of Section II of the Marketing Rules and Regulations.

It is ordered, That code member, operating the Brookwood Shaft Mine (Mine Index No. 67) in Clearfield County, Pennsylvania, in District No. 1, its agents, representatives, affiliates, employees, successors or assigns, and any person acting or claiming to act for or on its behalf, cease and desist from violating Rules 4 (A) and 9 (a) of section II of the Marketing Rules and Regulations, or from otherwise violating the provisions of the Act, the Code, and the Rules and Regulations thereunder, and that code member shall collect from Seneca Coal & Iron Corporation all commissions improperly paid.

Notice is hereby given that upon failure or refusal to comply with this order, the Division may apply to a Circuit Court of Appeals for the enforcement thereof, or take other appropriate action as authorized by the Act.

Dated: April 5, 1943.

[SEAL]

DAN H. WHEELER,
Director.

[F. R. Doc. 43-5360; Filed, April 6, 1943;
10:51 a. m.]

[Docket No. B-355]

RED TOP COAL COMPANY, INC.

ORDER POSTPONING HEARING PENDING FURTHER ORDER OF THE DIRECTOR

A hearing of the above entitled matter having been scheduled for April 8, 1943 at a hearing room of the Bituminous Coal Division, at the Community Room, City Hall, Altoona, Pennsylvania; and

The Director deeming it advisable that said hearing should be postponed;

Now, therefore, it is ordered, That the hearing of the above entitled matter be and the same hereby is postponed to a time and place to be hereafter designated by the Director; and

It is further ordered, That the notice of and order for hearing dated February

4, 1943 shall, in all other respects remain in full force and effect.

Dated: April 3, 1943.

[SEAL]

DAN H. WHEELER,
Director.

[F. R. Doc. 43-5359; Filed, April 6, 1943;
10:51 a. m.]

[Docket No. B-371]

EARL BYERS

ORDER POSTPONING HEARING PENDING FURTHER ORDER OF THE DIRECTOR

A hearing in the above entitled matter having been scheduled for April 10, 1943, at a hearing room of the Bituminous Coal Division, 9th Fl., Bar Ass'n. Rooms, City County Building, Pittsburgh, Pennsylvania; and

The Director deeming it advisable that said hearing should be postponed;

Now therefore it is ordered, That the hearing in the above entitled matter be and the same hereby is postponed to a time and place to be hereafter designated by an order of the Director; and

It is further ordered, That the notice of and order for hearing, dated March 12, 1943, shall, in all other respects, remain in full force and effect.

Dated: April 5, 1943.

[SEAL]

DAN H. WHEELER,
Director.

[F. R. Doc. 43-5361; Filed, April 6, 1943;
10:51 a. m.]

Bureau of Mines.

KELLY FEED & SEED CO., LICENSEE

ORDER REVOKING LICENSE AND DIRECTING ITS SURRENDER

To: Kelly Feed & Seed Co., Albany, Oregon. Based upon the records in this matter, I, R. R. Sayers, Director of the Bureau of Mines, make the following findings of fact:

1. On January 25, 1943, a Specification of Charges against you setting forth violations of the Federal Explosives Act (55 Stat. 863) and the regulations pursuant thereto of which you were accused was mailed to you giving you notice to mail an answer within 15 days demanding a hearing if you wished to be heard on the charges against you.

2. The only answer from you was dated February 6 and received February 11, 1943. You have not denied that on May 18, 1942, you were storing a large quantity of explosives in a manner not adequately protecting them against the risk of theft, or that you thereby violated section 17 (a) of the regulations. You have not denied that on November 5, 1942, December 5, 1942, and December 18, 1942, after having been instructed by an Explosives Investigator of the Bureau of Mines and by the Explosives Control Division of the Bureau of Mines that your explosives should be stored in a properly constructed and securely locked magazine you nevertheless continued to store large quantities of explosives in a manner not adequately protecting them against the risk of theft, or that you

thereby violated sections 17 (a), 14 (c) and 17 (c) of the regulations. You have not denied that you failed and refused to reply to letters to you on September 18, 1942, and December 17, 1942, concerning the storage of explosives and calling for replies, or that you thereby violated section 10 of the act. The only excuse or justification offered by you was a statement in your answer alleging difficulty in obtaining a more suitable magazine site, difficulty in obtaining labor and materials, and adverse weather conditions. Your answer also alleged that you expected to be able to complete a new magazine by March 15, 1943. Although the excuse or justification offered by you was insufficient, especially because of the long period of time that had elapsed since the inspection of your storage facilities in May 1942 and because of your failure to reply to the letters of September 18 and December 17 from the Explosives Control Division of the Bureau of Mines, I wrote to you on February 26, 1943, as follows:

The proceedings which have been instituted against you to determine whether your Federal explosives licenses should be revoked will be suspended until March 22. If on or before that date I receive a sworn statement from you advising me that you have completed your explosives magazine in accordance with the requirements of the Bureau of Mines, the proceedings will continue to be suspended until such time as a representative of the Bureau of Mines verifies the accuracy of your statement. If I do not receive such a statement from you on or before March 22, I shall revoke your licenses immediately thereafter.

I have not received any statement from you indicating that you have completed your explosives magazine in accordance with the requirements of the Bureau of Mines.

3. The charges against you are true.

Now, therefore, by virtue of the authority vested in me by sections 8 and 18 of the Federal Explosives Act (55 Stat. 863) and section 22 of the regulations thereunder (7 F.R. 5901), I hereby Order:

That any and all licenses issued pursuant to the Federal Explosives Act to you under the name of Kelly Feed & Seed Co., or under the name of Max L. Kelly be and they are hereby revoked as of midnight April 15, 1943.

That prior to midnight April 15, 1943, you shall sell or otherwise dispose of all of your explosives and ingredients of explosives to persons licensed under the Federal Explosives Act.

That prior to midnight April 15, 1943, you shall surrender all licenses and certified or photographic copies thereof, if any, issued to you pursuant to the Federal Explosives Act under the name of Kelly Feed & Seed Co., or under the name of Max L. Kelly, by delivering or mailing them to me at the Interior Building, Washington, D. C.

That after having disposed of all of your explosives and ingredients as required by the preceding paragraph, you shall, prior to midnight April 15, 1943, deliver or mail to me at the Interior Building, Washington, D. C., a sworn statement of your transactions in explosives and ingredients of explosives for the period of time beginning with

January 16, 1943, and ending with the final disposition of all of your explosives and ingredients as required above, to supplement the record heretofore submitted by you for the period of time prior to January 16, 1943. The statement shall set forth the amount of each kind of explosives or ingredients which you had on hand at the opening of business on January 16, 1943, the amount of each kind of explosives or ingredients acquired by you that day and each day thereafter, the dates on which acquired, and the names and addresses of the persons from whom acquired, the amount of each kind of explosives or ingredients sold or otherwise disposed of by you, the dates on which disposed of, and the names, addresses and Federal explosives license numbers of the persons to whom disposed of.

Failure to comply with any of the provisions of this Order will constitute a violation of the Federal Explosives Act punishable by a fine of not more than \$5,000 or by imprisonment for not more than one year, or by both such fine and imprisonment.

This order shall be published in the FEDERAL REGISTER.

Dated: April 2d, 1943.

R. R. SAYERS,
Director, Bureau of Mines.

[F. R. Doc. 43-5332; Filed, April 5, 1943;
3:50 p. m.]

General Land Office.

[Air-Navigation Site Withdrawal 200]

CALIFORNIA

PUBLIC LAND WITHDRAWAL FOR MAINTAINING AIR-NAVIGATION FACILITIES

By virtue of the authority contained in section 7 of the act of June 28, 1934, 48 Stat. 1272, as amended by the act of June 26, 1936, 49 Stat. 1976 (U.S.C., title 43, sec. 315f), and in section 4 of the act of May 24, 1928, 45 Stat. 729 (U.S.C., title 49, sec. 214): It is ordered, As follows:

The following-described public lands in California are hereby classified as necessary and suitable for the purpose and, subject to valid existing rights, are withdrawn from all forms of appropriation under the public land laws and reserved for the use of the Civil Aeronautics Administration, Department of Commerce, in the maintenance of air-navigation facilities, the reservation to be known as Air-navigation Site Withdrawal No. 200:

MOUNT DIABLO MERIDIAN

T. 24 S., R. 43 E.,
Sec. 27, W $\frac{1}{2}$;
Sec. 34, NW $\frac{1}{4}$.

The areas described aggregate 480 acres.

It is intended that the lands described herein shall be returned to the administration of the Department of the Interior, when they are no longer needed for the purpose for which they are reserved.

ABE FORTAS,
Acting Secretary of the Interior.

MARCH 27, 1943.

[F. R. Doc. 43-5349; Filed, April 6, 1943;
10:18 a. m.]

[Public Land Order 102]

COLORADO

EXCLUDING CERTAIN LANDS FROM AND MODIFYING THE EXTERIOR BOUNDARY OF THE SAN ISABEL NATIONAL FOREST

By virtue of the authority contained in the act of June 4, 1897, 30 Stat. 11, 36 (U.S.C., title 16, sec. 473), and pursuant to Executive Order No. 9146 of April 24, 1942, and upon the recommendation of the Secretary of Agriculture: It is ordered, As follows:

The following-described lands in private ownership are hereby excluded from the San Isabel National Forest, in the State of Colorado, and the exterior boundary of the Forest is modified accordingly:

SIXTH PRINCIPAL MERIDIAN

T. 30 S., R. 67 W.,

Sec. 22, NE $\frac{1}{4}$ NE $\frac{1}{4}$.

T. 30 S., R. 68 W.,

Sec. 6, SW $\frac{1}{4}$ SE $\frac{1}{4}$;

Sec. 7, NW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, and lot 1.

The areas described aggregate 199.94 acres.

ABE FORTAS,

Acting Secretary of the Interior.

MARCH 27, 1943.

[F. R. Doc. 43-5348; Filed, April 6, 1943;
10:18 a. m.]

DEPARTMENT OF LABOR.

Wage and Hour Division.

PROHIBITION OF INDUSTRIAL HOME WORK IN VARIOUS INDUSTRIES

NOTICE OF OPPORTUNITY TO SHOW CAUSE

In the matter of the prohibition of industrial home work in the women's apparel, jewelry manufacturing, knitted outerwear, gloves and mittens, button and buckle manufacturing, and handkerchief manufacturing industries—amendments to Title 29, Chapter V, Code of Federal Regulations, Parts 605 and § 605.100, 607 and § 607.100, 617 and § 617.100, 621 and § 621.100, 625 and § 625.100, 628 and § 628.100.

Whereas, the Administrator of the Wage and Hour Division of the United States Department of Labor by Parts 605, 607, 617, 621, 625, and 628, Chapter V, Title 29, Code of Federal Regulations, issued wage orders for the Women's Apparel, Jewelry Manufacturing, Knitted Outerwear, Gloves and Mittens, Button and Buckle Manufacturing, and Handkerchief Manufacturing Industries, establishing for such industries minimum wage rates of 40 cents an hour effective on the dates specified in such orders and prescribing certain terms and conditions applicable to industrial home work employment; and

Whereas, the Administrator by §§ 605.100-112, 607.100-112, 617.100-112, 621.100-112, 625.100-112, and 628.100-112, Title 29, Chapter V, Code of Federal Regulations, issued regulations applicable to industrial home work employment in the afore-mentioned industries, pursuant to sections 8 (f) and 11 (c) of the Fair Labor Standards Act of 1938, effective on the dates specified in such regulations; and

Whereas, it appears advisable to amend such wage orders and regulations to provide that the requirement of previous industrial home work employment shall not be applied, in considering an application for a home work certificate, where this requirement shall result in unusual hardship to the individual home worker,

Now, therefore, notice is hereby given to all interested persons of the opportunity to show cause on or before April 24, 1943, why §§ 605.7, 607.3, 617.3, 621.3, 625.3, and 628.3 of the above-mentioned wage orders and §§ 605.103, 607.103, 617.103, 621.103, 625.103, and 628.103 of the above-mentioned regulations should not be amended to provide, that:

No work in the industry, as defined, shall be done in or about a home, apartment, tenement, or room in a residential establishment after the effective date of the home work regulations except by such persons as have obtained special home work certificates issued pursuant to applicable regulations of the Wage and Hour Division, authorizing industrial home work by a worker who:

(1) (a) Is unable to adjust to factory work because of age or physical or mental disability; or

(b) Is unable to leave home because his presence is required to care for an invalid in the home; and

(2) (a) Was engaged in industrial home work in the industry, as defined, prior to the date specified in the regulations (except that if this requirement shall result in unusual hardship to the individual home worker it shall not be applied); or

(b) Is at any time engaged in such industrial home work under the supervision of a State Vocational Rehabilitation Agency or of a Sheltered Work Shop, as defined in § 525.1, Part 525, Chapter V, Title 29, Code of Federal Regulations.

All objections, protests, or any statements in opposition to or in support of the proposed amendments should be addressed to the Administrator, Wage and Hour Division, 165 West 46th Street, New York, New York, and should be filed with the Administrator not later than April 24, 1943.

Signed at Washington, D. C., this 3d day of April 1943.

L. METCALFE WALLING,
Administrator.

[F. R. Doc. 43-5294; Filed, April 5, 1943;
11:31 a. m.]

CIVIL AERONAUTICS BOARD.

[Docket No. 737]

ALL AMERICAN AVIATION, INC.

NOTICE OF ORAL ARGUMENT

In the matter of the petition of All American Aviation, Inc., for an order fixing and determining fair and reasonable rates of compensation for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith over Route No. 49.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 406 and 1001 of said Act, in the above-entitled proceeding, that oral argument is as-

signed to be held on April 13, 1943, at 10 a. m. (eastern war time) in Room 5042 Commerce Building, 14th Street and Constitution Avenue, N.W., Washington, D. C., before the Board.

By the Civil Aeronautics Board.

Dated Washington, D. C., April 3, 1943.

[SEAL]

FRED A. TOOMBS,
Acting Secretary.

[F. R. Doc. 43-5369; Filed, April 6, 1943;
11:28 a. m.]

FEDERAL TRADE COMMISSION.

[Docket No. 4873]

UNITED DELIVERY SYSTEM, ETC.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 5th day of April, A. D. 1943.

In the matter of Maurice Kressin, an individual trading under the name United Delivery System, and Esther Kressin.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 USCA, section 41).

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Tuesday, April 20, 1943, at ten o'clock in the forenoon of that day (Eastern Standard Time), Hearing Room, Federal Trade Commission Building, Washington, D. C.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the evidence.

By the Commission.

[SEAL]

OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-5366; Filed, April 6, 1943;
11:28 a. m.]

[Docket No. 4938]

H. D. CHILDERS CO.

COMPLAINT

In the matter of Harry Duvall Childers, an individual doing business as H. D. Childers Company.

The Federal Trade Commission, having reason to believe that the party respondent named in the caption hereof, and hereinafter more particularly designated and described, since June 19, 1936, has violated and is now violating the provisions of section 2 of the Clayton Act as amended by the Robinson-Patman Act, approved June 19, 1936 (U.S.C. Title 15,

sec. 13), hereby issues its complaint, stating its charges with respect thereto as follows:

PARAGRAPH ONE: Respondent Harry Duvall Childers is an individual doing business as H. D. Childers Company with his principal office and place of business located at 15 South Commerce Street, Mobile, Alabama. The respondent is engaged in the purchase, sale and distribution of food products, canned sea food, and miscellaneous merchandise.

PAR. TWO: Respondent is now, and for many years prior hereto has been, engaged in business buying in his own name and for his own account for resale various food products, canned sea food and miscellaneous merchandise, and reselling such products.

PAR. THREE: Respondent in the course and conduct of his said business purchases a substantial portion of his requirement of food products, canned sea food and miscellaneous merchandise from sellers located in states other than the state in which the respondent is located. Pursuant to said purchases and instructions, such commodities are caused to be shipped and transported by the respective sellers thereof across state lines to the respondent or to respondent's customers.

PAR. FOUR: Respondent since June 19, 1936, in connection with the purchase of his requirements of food products, canned sea food and miscellaneous merchandise in interstate commerce in his own behalf and for his own account for resale, has been and is now receiving and accepting from numerous sellers of said food products, canned sea food and miscellaneous merchandise, brokerage fees or allowances and discounts in lieu of brokerage in substantial amounts.

PAR. FIVE: The receipt and acceptance by the respondent of brokerage fees or allowances and discounts in lieu of brokerage by respondent as set forth above is in violation of subsection (c) of section 2 of the Clayton Act as amended.

Wherefore, the premises considered, the Federal Trade Commission on this 2nd day of April, A. D., 1943, issues its complaint against said respondent.

Notice

Notice is hereby given you, Harry Duvall Childers, an individual doing business as H. D. Childers Company, respondent herein, that the 7th day of May, A. D., 1943, at 2 o'clock in the afternoon, is hereby fixed as the time and the offices of the Federal Trade Commission in the City of Washington, D. C., as the place, when and where a hearing will be had on the charges set forth in this complaint, at which time and place you will have the right, under said Act, to appear and show cause why an order should not be entered by said Commission requiring you to cease and desist from the violations of the law charged in the complaint.

You are notified and required, on or before the twentieth day after service upon you of this complaint, to file with the Commission an answer to the complaint. If answer is filed and if your appearance at the place and on the date above stated be not required, due notice to that effect will be given you. The

Rules of Practice adopted by the Commission with respect to answers or failure to appear or answer (Rule IX) provide as follows:

In case of desire to contest the proceeding the respondent shall, within twenty (20) days from the service of the complaint, file with the Commission an answer to the complaint. Such answer shall contain a concise statement of the facts which constitute the ground of defense. Respondent shall specifically admit or deny or explain each of the facts alleged in the complaint, unless respondent is without knowledge, in which case respondent shall so state.

Failure of the respondent to file answer within the time above provided and failure to appear at the time and place fixed for hearing shall be deemed to authorize the Commission, without further notice to respondent, to proceed in regular course on the charges set forth in the complaint.

If respondent desires to waive hearing on the allegations of fact set forth in the complaint and not to contest the facts, the answer may consist of a statement that respondent admits all the material allegations of fact charged in the complaint to be true. Respondent by such answer shall be deemed to have waived a hearing on the allegations of fact set forth in said complaint and to have authorized the Commission, without further evidence, or other intervening procedure, to find such facts to be true.

Contemporaneously with the filing of such answer the respondent may give notice in writing that he desires to be heard on the question as to whether the admitted facts constitute the violation of law charged in the complaint. Pursuant to such notice, the respondent may file a brief, directed solely to that question, in accordance with Rule XXIII.

In witness whereof, the Federal Trade Commission has caused this, its complaint, to be signed by its Secretary, and its official seal to be hereto affixed, at Washington, D. C., this 2d day of April, A. D. 1943.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-5367; Filed, April 6, 1943;
11:28 a. m.]

[Docket No. 4939]

CALIFORNIA LIMA BEAN GROWERS
ASSOCIATION
COMPLAINT

The Federal Trade Commission, having reason to believe that the respondent named in the caption hereof, and herein-after more particularly designated and described, since June 19, 1936, has violated and is now violating the provisions of section 2 of the Clayton Act as amended by the Robinson-Patman Act, approved June 19, 1936 (U.S.C. Title 15, section 13), hereby issues its complaint, stating its charges with respect thereto as follows:

PARAGRAPH ONE: Respondent California Lima Bean Growers Association is a corporation organized and existing under the laws of the State of California, with its principal office and place of business located at 400 South A Street, Oxnard, California. The respondent is engaged

in the business of selling and distributing lima beans.

PAR. TWO: The respondent California Lima Bean Growers Association is now engaged, and for many years prior hereto has engaged, in the business of marketing, selling and distributing lima beans in its own name and for its own account for resale.

PAR. THREE: The respondent, in the course and conduct of its said business, sells and distributes a substantial portion of its lima beans directly to buyers. Many of such buyers are located in states other than the state in which the respondent is located. Pursuant to said sales and the respondent's instructions, such lima beans are caused to be shipped and transported across state lines to buyers who are located in various states of the United States.

PAR. FOUR: The respondent, since June 19, 1936, in connection with the distribution and sale of said lima beans in interstate commerce, in its own name and in its own behalf and account, for resale to numerous buyers located in various states of the United States other than the state where the respondent is located, has been and is now paying or granting, or has paid or granted, commissions, brokerage or other compensation and allowances or discounts in lieu thereof to numerous buyers of said lima beans.

PAR. FIVE: The paying and granting by respondent of commissions, brokerage or other compensation and allowances or discounts in lieu thereof to the buyers of said lima beans and the acts and practices of the respondent California Lima Bean Growers Association in promoting such sales of lima beans by the payment to buyers, directly or indirectly, of commissions, brokerage or other compensation and allowances or discounts in lieu thereof as set forth above, is in violation of subsection (c) of section 2 of the Clayton Act as amended.

Wherefore, the premises considered, the Federal Trade Commission on this 2d day of April, A. D. 1943 issues its complaint against said respondent.

Notice

Notice is hereby given you, California Lima Bean Growers Association, a corporation, respondent herein, that the 7th day of May, A. D. 1943, at 2 o'clock in the afternoon, is hereby fixed as the time, and the offices of the Federal Trade Commission in the City of Washington, D. C., as the place, when and where a hearing will be had on the charges set forth in this complaint, at which time and place you will have the right, under said Act, to appear and show cause why an order should not be entered by said Commission requiring you to cease and desist from the violations of the law charged in the complaint.

You are notified and required, on or before the twentieth day after service upon you of this complaint, to file with the Commission an answer to the complaint. If answer is filed and if your appearance at the place and on the date above stated be not required, due notice to that effect will be given you. The

Rules of Practice adopted by the Commission with respect to answers or failure to appear or answer (Rule IX) provide as follows:

In case of desire to contest the proceeding the respondent shall, within twenty (20) days from the service of the complaint, file with the Commission an answer to the complaint. Such answer shall contain a concise statement of the facts which constitute the ground of defense. Respondent shall specifically admit or deny or explain each of the facts alleged in the complaint, unless respondent is without knowledge, in which case respondent shall so state.

Failure of the respondent to file answer within the time above provided and failure to appear at the time and place fixed for hearing shall be deemed to authorize the Commission, without further notice to respondent, to proceed in regular course on the charges set forth in the complaint.

If respondent desires to waive hearing on the allegations of fact set forth in the complaint and not to contest the facts, the answer may consist of a statement that respondent admits all the material allegations of fact charged in the complaint to be true. Respondent by such answer shall be deemed to have waived a hearing on the allegations of fact set forth in said complaint and to have authorized the Commission, without further evidence, or other intervening procedure, to find such facts to be true.

Contemporaneously with the filing of such answer the respondent may give notice in writing that he desires to be heard on the question as to whether the admitted facts constitute the violation of law charged in the complaint. Pursuant to such notice, the respondent may file a brief, directed solely to that question, in accordance with Rule XXIII.

In witness whereof, the Federal Trade Commission has caused this, its complaint, to be signed by its Secretary, and its official seal to be hereto affixed, at Washington, D. C., this 2d day of April, A. D. 1943.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-5368; Filed, April 6, 1943;
11:28 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Amendment of Vesting Order Number 187]

GODO MATCH CO., INC.

Whereas, Pursuant to Vesting Order Number 187 of September 28, 1942, the undersigned intended to vest, among other things, certain shares of preferred and common stock of Godo Match Co., Inc., registered in the following names:

Mitsui Bussan Kaisha, Ltd., Yasujiro Kozuki, Tamejiro Sachi, and Shigeyoshi Megata; and

Whereas, In describing such persons in said Vesting Order No. 187, the names were, as a result of typographical errors, inadvertently designated as follows:

Mitsui Bussan, Yasujiro Kozuki, Tamejiro Sachi, and Shigehiko Megata;

Now, therefore, Vesting Order Number 187 of September 28, 1942, is hereby amended as follows and not otherwise:

By changing "Mitsui Bussan" appearing therein to "Mitsui Bussan Kaisha, Ltd."; By changing "Yasujiro Kozuki" appearing therein to "Yasujiro Kouzuki"; By changing "Tamejiro Sachi" appearing therein to "Tamejiro Sachi"; and By changing "Shigehiko Megata" appearing therein to "Shigeyoshi Megata".

All other provisions of such Vesting Order Number 187 and all action taken on behalf of the undersigned in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on April 1, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-5317; Filed, April 5, 1943; 2:08 p. m.]

[Vesting Order 1176]

ESTATE OF ALMA M. SCHETTER

In re: Estate of Alma M. Schetter, deceased; File No. D-28-2486; E. T. sec. 3512.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Industrial Trust Company, Executor, acting under the judicial supervision of the Probate Court of the City of Pawtucket, County of Providence, State of Rhode Island;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Franz Hering	Germany.
Albrecht Hering	Germany.
Fritz Hering	Germany.
Max Hering	Germany.
Lisbeth Friedrich	Germany.
Gertrud Lange	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Franz Hering, Albrecht Hering, Fritz Hering, Max Hering, Lisbeth Friedrich and Gertrud Lange, and each of them, in and to the Estate of Alma M. Schetter, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: April 2, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-5331; Filed, April 5, 1943; 2:10 p. m.]

OFFICE OF PRICE ADMINISTRATION.

[Order 31 Under RPS 57]

THERMOID COMPANY

APPROVAL OF MAXIMUM PRICE

Order No. 31 under Revised Price Schedule No. 57—Wool Floor Coverings.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and by virtue of the authority vested in the Price Administrator under the Emergency Price Control Act of 1942, as amended, and Executive Order 9250, *It is hereby ordered:*

(a) Thermoid Company may sell, offer to sell, deliver or transfer the new fabric designated as Stair Carpet No. 2 at prices no higher than those set forth below:

Stair carpet No. 2 at \$1.54 per $\frac{3}{4}$ yard f. o. b. mill roll;

subject to discounts, allowances, and rebates no less favorable than those in effect as to Thermoid Company's Stair Carpet No. 1 under § 1352.1 of Revised Price Schedule No. 57. Other sizes and zone maximum prices of Stair Carpet No. 2 shall be determined on the basis of the same differentials as established by Revised Price Schedule No. 57 between the $\frac{3}{4}$ yard f. o. b. mill and the other sizes and zone maximum prices of Stair Carpet No. 1.

(b) This Order No. 31 may be revoked or amended by the Administrator at any time.

(c) Unless the context otherwise requires, the definitions set forth in § 1352.11 of Revised Price Schedule No. 57 shall apply to terms used herein.

This order shall become effective on the 6th day of April, 1943.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5315; Filed, April 5, 1943; 12:28 p. m.]

[Order 12 Under MPR 244]

STANTON FOUNDRY INC.

ORDER DENYING APPLICATION FOR ADJUSTMENT

Order No. 12 under § 1421.157 (a) of Maximum Price Regulation 244—Gray Iron Castings; Docket No. 3244-7.

On January 30, 1943, Stanton Foundry Inc. (hereinafter called applicant), 3004 Milton Avenue, West Solvay, New York, filed an application for adjustment pursuant to § 1421.157 (a) of Maximum Price Regulation 244 of its maximum prices for gray iron castings sold to the Edlund Machinery Co. of Cortland, New York. Due consideration has been given to the application and an opinion in support of this order has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

For the reasons set forth in the opinion, under the authority vested in the Price Administrator, and in accordance with the Emergency Price Control Act of 1942, as amended, Maximum Price Regulation 244 and Revised Procedural Regulation No. 1, *It is ordered*, That the application (Docket No. 3244-7) be, and it hereby is, denied.

It is further ordered, That any contract entered into by the applicant with Edlund Machinery Co. at the price requested in its application shall be revised in accordance with the terms of this order, that any payment made to the applicant by Edlund Machinery Co. in excess of the maximum prices allowed by Maximum Price Regulation 244 shall be refunded to Edlund Machinery Co. and that within thirty days after the date on which this order was mailed to the applicant, applicant shall file a statement with the Iron and Steel Branch of the Office of Price Administration, Washington, D. C., to the effect that any such contracts were revised in accordance with the terms of the order, and wherever required, refunds were made.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued and effective this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5314; Filed, April 5, 1943; 12:28 p. m.]

[Order 242 Under MPR 188]

J. C. STAMM ADVERTISING CO.

APPROVAL OF MAXIMUM PRICES

Order No. 242 Under § 1499.158 of Maximum Price Regulation No. 188—Manufacturers' Maximum Prices for Specified Building Materials and Consumers' Goods Other Than Apparel.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, *It is ordered:*

(a) This Order No. 242 sets maximum prices for sales of a new rake designated in an application dated January 28, 1943, manufactured by J. C. Stamm Co., 3135 Washington Street, Vicksburg, Mississippi.

(1) For sales by the manufacturer, the maximum price is \$2.75 per dozen, f. o. b. factory.

(2) For sales at wholesale, the maximum price is \$3.90 per dozen, f. o. b. seller's city.

(3) For a sale at retail, the maximum price is \$.50 each.

(b) To every rake to be shipped to a purchaser for resale, the manufacturer shall attach a tag or label which plainly states the retail ceiling price.

(c) The manufacturer shall notify every person who buys from it of the maximum prices set by this Order No. 242 for resales by the purchaser. This notice shall be given at or prior to the first invoice to each purchaser and may be given in any convenient form.

(d) Unless the context otherwise requires, the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

(e) This Order No. 242 may be revoked or amended by the Price Administrator at any time.

This Order No. 242 shall become effective on the 6th day of April 1943.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5313; Filed, April 5, 1943; 12:28 p. m.]

[Order 243 Under MPR 188]

WASHBURN NOVELTY CO.

APPROVAL OF MAXIMUM PRICE

Order No. 243 under § 1499.158 of Maximum Price Regulation No. 188—Manufacturers' Maximum Prices for Specified Building Materials and Consumers' Goods other than Apparel.

Approval of a maximum price for sales of a shopping cart manufactured by Washburn Novelty Company.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal

Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, *It is ordered:*

(a) Washburn Novelty Company, 75 Pearl Street, Hartford, Conn., may sell and deliver its victory shopper described in its application of February 27, 1942, f. o. b. factory, at a price no higher than \$.49 per unit.

(b) This Order No. 243 may be revoked or amended by the Price Administrator at any time.

(c) Unless the context otherwise requires, the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

This Order No. 243 shall become effective on the 6th day of April 1943.

Issued this 5th day of April 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-5346; Filed, April 5, 1943; 4:58 p. m.]

Regional Office, Region I.

[Emergency Order 5, Amendment 6 Under RO 11]

RESIDUAL OIL SHORTAGE IN SOUTHERN NEW ENGLAND

Pursuant to the authority conferred upon the Regional Administrator by § 1394.5715 of Ration Order No. 11, as amended, paragraph (c) (13) of Emergency Order No. 5 is amended to read as follows:

(c) Order. * * *

(13) *Effective period.* Emergency Order No. 5 shall terminate at 12:00 p. m., April 12, 1943 unless extended by further order.

Effective Date of Amendment 6. Amendment 6 to Emergency Order No. 5 shall be effective at 12:00 p. m., April 2, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421 and 507, 77th Cong., W.P.B. Dir. 1, 7 F.R. 562, Supp. Dir. 1-0, 7 F.R. 8418; E.O. 9125, 7 F.R. 2719, Ration Order 11, 7 F.R. 8480).

Issued this 2d day of April 1943.

KENNETH B. BACKMAN,
Regional Administrator.

[F. R. Doc. 43-5347; Filed, April 5, 1943; 4:56 p. m.]

WAR PRODUCTION BOARD.

[Preference Rating Order P-19-e, Serial No. 35918]

ROCK SPRINGS AIRPORT ROAD, WYO.

CANCELLATION OF REVOCATION ORDER

Builder: Wyoming State Highway Department, Cheyenne, Wyoming. Project: Construction of overhead crossing

18 F.R. 2136.

and approaches identified as Wyoming FAGS 26-B (1) Rock Springs Airport Road.

The revocation of Preference Rating Order P-19-e, Serial No. 35918 issued on December 29, 1942 is hereby cancelled; the ratings assigned by said preference rating order are hereby restored; and said preference rating orders shall have full force and effect.

Issued April 5, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-5335; Filed, April 5, 1943; 4:20 p. m.]

[Preference Rating Order P-19-a, Serial No. 3748-a]

GRAND COULEE DAM PROJECT

AMENDMENT OF REVOCATION OF PREFERENCE RATING

Builder: U. S. Bureau of Reclamation, Denver, Colorado. Grand Coulee Dam Project.

Revocation of the above serially numbered preference rating order issued under date of October 27, 1942, and amended from time to time, is hereby further amended to permit certain construction hereinafter specified, and to permit the use of ratings assigned by said preference rating order in order to acquire materials for said construction. Such ratings are hereby partially restored as of the effective date of the said serially numbered preference rating order. Said revocation is hereby amended to read as follows:

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of metals, lumber and other materials used in construction, for defense, for private account and for export, and of construction machinery and other facilities used in construction; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense, *It is therefore ordered:*

1. *Revocation of ratings.* Preference Rating Order P-19-a, Serial No. 3748-a, heretofore issued and assigned under date of October 27, 1942 to deliveries to the above-named builder and to deliveries to his suppliers, is hereby revoked except that the rating assigned thereby may be applied or extended in order to obtain materials necessary in addition to those materials already at the site for permitted further construction (as hereinafter defined in paragraph 3). All preference rating certificates of any character heretofore issued to the Builder or to any of his suppliers are hereby revoked, insofar as they apply to purchase orders or contracts for materials to be incorporated in or used upon the project described in said order (hereinafter referred to as "the project"), except that ratings assigned by such certificates may be applied or ex-

tended in order to obtain materials necessary in addition to those materials already at the site for such permitted further construction.

2. *Effect of revocation.* This revocation shall apply to ratings heretofore applied and extended as well as to ratings which have not yet been applied or extended, except with respect to rated orders and contracts which have been filled completely. For the purpose of extension by suppliers, as well as for the purpose of original application by the builder of any such rating, all purchase orders and contracts so rated, except orders or contracts which have been completely filled, shall have the status of unrated orders or contracts.

3. *Prohibition of construction.* The builder shall neither perform nor permit the performance of any further construction or installation on the project, except for permitted further construction, being construction necessary for purposes of safety or health or to avoid undue damage to or deterioration of materials already incorporated, other construction (such as the paving of the railroad fill and installation of fish facilities and the relocation of some roads, including construction on the Lincoln County Road running south from a point near Miles, Washington, for a distance

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of approximately fourteen (14) miles) the total cost of which shall not exceed \$366,000, and construction necessary to replace temporary wooden gates at the outlet ends of the turbine draft tubes in the right power house of the Grand Coulee power plant with twenty-seven steel bulkhead gates fourteen feet by seventeen feet in size at an estimated total cost of \$51,405.

4. *Prohibition of deliveries of material.* Neither the builder nor any suppliers, shall deliver or accept delivery of any further materials to be used in connection with the construction of or any installation on the project except of materials necessary in addition to those materials already at the site for permitted further construction. This paragraph shall not, however, prohibit the delivery to their immediate destination of any materials which are now in transit, or the acceptance of any such delivery.

5. *Reports.* The builder shall file with the War Production Board, Redistribution Division, such reports as may be required by the Director General for Operations.

6. *Notice to suppliers.* The builder shall promptly advise its suppliers of the terms of this order, and each Supplier shall in turn notify his Suppliers.

7. *Application for exception.* The builder or any supplier who considers that compliance with this order would work an exceptional and unreasonable hardship upon him may apply to the Director General for Operations for an exception, setting forth the pertinent facts and the reasons why he considers he is entitled to the relief requested. The Director General for Operations may thereupon take such action as he deems appropriate, including the restoration or temporary restoration of any rating herein revoked. Applications for exceptions under this paragraph shall be addressed to the War Production Board, Ref. P-19, Washington, D. C.

8. *Effect on prior orders.* This order supersedes all previous orders and directives of the War Production Board relative to the project.

9. *Communications.* Communications concerning this revocation shall be addressed to the War Production Board, Ref. P-19, Washington, D. C.

Issued April 5, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

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